

The Influence of Human Resource Competency, Implementation of the Regional Financial Accounting System and Internal Control System on the Quality of the Regional Government's Financial Reports in East Lombok

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ABSTRAK

Rumusan masalah yaitu bagaimana kompetensi SDM, penerapan Sistem Akuntansi Keuangan Daerah dan Sistem Pengendalian Intern berpengaruh terhadap kualitas laporan keuangan pemerintah? Penelitian bertujuan menganalisis pengaruh faktor kompetensi sumber daya manusia, sistem akuntansi keuangan daerah, dan sistem pengendalian intern terhadap kualitas laporan keuangan daerah Kabupaten Lombok Timur. Teori utamanya yaitu Teori MSDM dan Financial Reporting Quality Theory. Penelitian ini menggunakan metode kuantitatif. Pengumpulan data dengan menggunakan kuesioner Metode pengambilan sampel adalah teknik sensus sampling dengan jumlah populasi sebanyak 45 karyawan. Data dianalisis dengan IBM SPSS versi 22, analisis dengan uji: validitas, realibilitas, asumsi klasik, analisis regresi linier dan koefisien determinasi. Hasil penelitian, kompetensi sumber daya manusia, penerapan SAKD, sistem pengendalian intern berpengaruh terhadap kualitas laporan keuangan daerah pada Kantor BPKAD Kabupaten Lombok Timur. Kesimpulannya, adanya interaksi positif, maka peningkatan kompetensi SDM, penerapan SAKD, sistem pengendalian intern yang baik memberikan kontribusi terhadap peningkatan kualitas laporan keuangan. Temuan tersebut menjadi acuan bagi pemerintah daerah untuk meningkatkan kualitas laporan keuangan yang berdampak baik terhadap kepercayaan masyarakat.

ABSTRACT

The formulation of the problem is how human resource competency, implementation of the regional financial accounting system, and internal control system affect the quality of government financial reports. The research purpose is to analyze the influence of human resource competency factors, regional financial accounting systems, and internal control systems on the quality of regional financial reports in East Lombok Regency. The main theories of this research are human resource management theory and financial reporting quality theory. This research applies quantitative methods. Data collection using a questionnaire. The sampling method is a census sampling technique with a population of 45 employees. Data were analyzed using IBM SPSS version 22, analysis using tests: validity, reliability, classical assumptions, linear regression analysis, and coefficient of determination. The results of the research stated that human resource competency, implementation of SAKD, and internal control systems influence the quality of regional financial reports at the East Lombok BPKAD office. In conclusion, the existence of positive interactions, increasing human resource competency, implementation of SAKD, and a good internal control system contribute to improving the quality of financial reports. These findings serve as a reference for local governments to improve the quality of financial reports which have a positive impact on public trust.

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INTRODUCTION

One of the most important issues that some associations care about is financial accountability. Financial accountability for the state, especially regional governments, means that state agencies must manage every citizen's rupiah contained in their budget (Dewi et al., 2022). To build a clean government and good governance, a new format must be developed and implemented by regional governments, which refers to accountability in government implementation. Regional financial accountability will be affordable by implementing a regional financial accounting system that is actually in line with good governance patterns, where accountability comes as a part of realizing it (Iqbal et al., 2022). Regional financial management is required to be orderly, clear, and accountable to realize a clean regime. One of the efforts to actualize straight government is that regional governments are required to prepare a Regional Government Financial Report (LKPD).

The government is obliged to organize financial reports as an instrument for implementation, work assessment, accountability, and decision-making. LKPD is at least in the form of a budget realization report, balance sheet, cash flow report, and notes to quality financial reports as efforts to draw out a government's policies in the future. The quality of LKPD can be observed from the impression that the Financial Audit Agency (BPK) is part of supervising and evaluating LKPD (Firdaus et al., 2015). The audit results in the form of the highest level BPK opinions are Fair Without Exception (WTP), Fair with Exceptions (WDP), Unfair (TW), and No Expression of Opinion (TMP). Apart from BPK's opinion, the quality of LKPD can also be reviewed through Government Accounting Standards (SAP), where financial reporting does not contain deviations from constitutional rules and is disclosed promptly and in line with statutory regulations (Wiranti, 2021).

To meet the government's financial information and transparency requirements, Regional Governments (PEMDA) are required to implement a Regional Financial Accounting System that can provide the required financial details and is in sync with generally applicable parameters. The parameters for compiling financial information are contained in Government Regulation No. 71 of 2010 concerning Regional Financial Accounting Systems (SAKD). The SAKD system is a series of methods starting from data collection, writing, and summarizing to financial reporting. Good accounting procedures are needed by accounting standards to achieve accountability and transparency in financial reports to support the decision-making process for Regional Heads and provide information to the public regarding regional government financial coverage.

The quality of Regional Government Financial Reports (LKPD) is greatly influenced by HR skills. HR capabilities play a fundamental role in generating quality reporting. HR skills can be viewed from the basis of education, training that has been completed, and proven skills in carrying out their obligations (Wati et al., 2021). Competence is the skill of human resources to carry out the tasks and obligations that are deferred to them with adequate education, training, and expertise. Well-trained human resources will be able to understand accounting common sense well. The failure of regional government human resources to master and implement the science of accounting logic will result in negligence and non-compliance with financial exposure prepared according to standards determined by the government (Erawati & Abdulhadi, 2018). Based on the opinion (Andini & Yusrawati, 2015), the lack of workers with an accounting educational background has an impact on the interpretation of Regional Government Work Units (SKPD) which are less proficient at managing regional finances straight and correctly so that cannot be categorized to be of high quality. The quality of human resources is not only seen from the skills possessed but can also be calculated from the level of

obligations that the human resources have.

On the other hand, the quality of Regional Government Financial Reports (LKPD) can also be influenced by the implementation of the Regional Financial Accounting System (SAKD). This system is a stage for collecting data, recording, summarizing, and reporting finances as a form of obligation for the implementation of the Regional Revenue and Expenditure Budget, either manually or computerized (Halim & Kusufi, 2007). SAKD can have an impact on the systematic processing of financial details, such as the classification process, data collection, and reporting. A quality SAKD can maximize the quality of financial details. The regional financial accounting system has a significant role in regional financial management so that it operates as it should (Syarifudin, 2014). So far, state financial notifications seem inadequate to meet the information needs of users. The application of SAKD is required in managing accounting information and as a method from the initial stages of data collection to financial reporting on APBD implementation obligations (Mokoginta et al., 2017). It is expected that the provision of financial details will encourage the government to pursue a more orderly aspect, one of which is by running a regional financial accounting system in sync with Government Accounting Standards (SAP) based on Government Regulation No. 25 of 2004 and then amended by PP No. 71 of 2010, intends that regional governments regulate and have clear obligations and accountability for every part of funding obtained from the people (Suprihatin & Ananth, 2019). Collaborative governance refers to a governance strategy through a consensus network of actors and criteria in the form of initiation of public institutions, participants from government and non-government, decision-making involvement, organized and systematic, consensus, and collaboration within the program scope (Ansell & Gash, 2007 in Tamrin et al, 2023)

To measure the accuracy of implementing organizational policies and carry out corrective activities if there are irregularities, a supervisory function (internal audit) is required so that local governments can achieve goals efficiently and effectively. The Internal Control System (SPI) is an essential thing that must be taken into account in making quality financial details. Based on Government regulation no. 60 of 2008, SPI as an integral system must continue to be implemented on an ongoing basis through direction and all workforce providing satisfactory assurance regarding the achievement of institutional goals through effective and efficient activities, financial reporting skills, safeguarding state assets, and compliance with statutory regulations (Elfauzi & Sudarno, 2019). The elements contained in SPI, namely control activities, risk analysis, information, and observation. Operations are carried out guided by the state's internal management system which functions as a barometer for testing the effectiveness of the implementation of organizational activities, taking into account aspects of budget, function, human resources, certainty of measurement criteria, and technological progress and is carried out comprehensively. Seeing that the development of the quality of financial details still seems slow, developing human resource capabilities, implementing SKAD and the effectiveness of internal government operations is important (Kurniawan, 2019).

Before 2017, the East Lombok Regency government received a Fair with Exceptions (WDP) predicate, while in 2017-2020 the East Lombok Regency LKPD received a Fair Without Exceptions (WTP) opinion. This is because the responsibility and persistence of all East Lombok Regency Government employees in determining the implementation of the APBD must be in sync with the constitution. This WTP opinion is a target that must be achieved to maintain this nickname every year. This problem arose starting in 2020 when the Covid-19 pandemic had an impact on Regional Government Finances. Other impacts are PAD falling, activities that are not included in the priorities being cut, the risk of PBJ (Procurement of Goods/Services) debt arising and payments being postponed, efforts to follow up on BPK recommendations stalling

and the WFH (Work from Home) system which has not been properly oriented by the Regional Government. On the other hand, the reason for choosing East Lombok Regency as a research locus is because it is based on: Development and Sustainability Issues: East Lombok Regency faces various development and sustainability issues so that researchers will be able to explore challenges and opportunities in the context of economic development, education, health or environmental sustainability in this region, and cooperation and accessibility which involves collaboration with local governments, local research institutions, or local communities, East Lombok which is relatively easy to access and has a good cooperation framework could be the right choice.

To formulate the problem of how HR competency, the implementation of the Regional Financial Accounting System, and the Internal Control System affect the quality of government financial reports. This study aims to analyze the impact of HR competency, implementation of the Regional Financial Accounting System (SAKD), and Internal Control System (SPI) on the quality of the East Lombok Regional Government's financial details.

Research regarding the influence of HR competency, implementation of the Regional Financial Accounting System, and Internal Control System on the quality of government financial reports is very important because: (1) Accountability and Transparency. Government financial reports are a means of increasing accountability and transparency in the management of State finances and HR competency and the implementation of good accounting and internal control systems can ensure that the information presented in financial reports is accurate, relevant, and trustworthy. By conducting this research, it can be expected that local governments can improve the quality of their financial reports, which in turn will support sustainable growth and development.

The previous research that has been conducted is (1) Agustawan & Rasmini, 2016; Andini & Yusrawati (2015) which found that there is a positive relationship between HR competency and the quality of local government financial reports. (2) Binawati & Nindyaningsih, 2022; Rahmadani (2015) stated that the implementation of SAKD has a positive and significant impact on the quality of regional government financial reports. (3) Herawati (2014)¹; and Triono & Dewi (2020) prove that the Internal Control System has a positive and significant impact on the quality of local government financial reports. Researchers will fill the gaps in previous research with the results of this research which can provide a more substantial and applicable contribution to the understanding of the factors that influence the quality of local government financial reports.

The novelty of this research is that there is a deeper understanding of the influence of HR Competency, the optimization of the Regional Financial Accounting System, revealing the importance of the Internal Control System, providing practical implications for regional governments, and providing an impact on public policy as well as strong and applicable findings that can make a major contribution to development. best practices in local government financial management.

Literature Review

Strategic Human Resource Management (SHRM) theory

Strategic Human Resource Management (SHRM) theory is an approach to human resource management that emphasizes the integration of HRM policies and practices with overall organizational goals and strategies. SHRM places human resources as strategic assets that can provide competitive advantages for organizations. Several key

concepts in SHRM involve managing human resources by considering strategic and contextual factors of the organization. SHRM emphasizes the importance of alignment between HRM policies and practices with organizational goals and strategies. Human resources are considered a key factor that can support the achievement of business goals. The Importance of Human Resources as a Strategic Asset. Human resources are seen as assets that can provide a competitive advantage. An organization's success depends on its ability to attract, develop, and retain the necessary talent. Future Orientation: SHRM not only focuses on current needs but also considers needs and challenges that may arise in the future. Involves long-term planning to anticipate changes in the business environment and labor market. Change Management. SHRM emphasizes an organization's ability to adapt to environmental and technological changes. Human resource management is directed at supporting organizational change. Increasing Organizational Performance. SHRM's main focus is to improve organizational performance through effective human resource management. Individual and group performance is linked to the organization's strategic goals. Global Opportunities and Challenges. SHRM considers the influence of global factors on HRM policies and practices. The importance of measuring and evaluating HRM performance as a basis for making improvements and adjustments. Monitoring HRM performance metrics to understand HRM's contribution to achieving organizational goals.

HR Competency

Competency is based on Government Regulation No. 100 of 2000 which refers to the skills and characteristics possessed by a Civil Servant in the form of insight, skills, and actions required to carry out the functions of their position. Based on the statement (Han & Maharani, 2022), this competency refers to the underlying characteristics of personality which visualize the motives, personal character, self-perception, values, insight, and skills contained by someone with superior capacity (superior performer) at the work site. In the government sector, authority is delegated by the state to specific organizations/stakeholders in certain sectors. With the abilities possessed by each official, it is hoped that the government's obligations can be carried out well. With the capabilities, skills, and authority they have, associations must be confident and hope that all their problems can be met (Irafah et al., 2020). Regional government apparatus competency means the skills that an apparatus must possess, such as the insight, skills, stance, and personality needed to carry out their duties (Nurjaya et al., 2021).

HR competency covers the capacity of a person, institution, and scheme to apply a role and authority to achieve a goal effectively and efficiently (Kahar et al., 2022). An employee can carry out activities or tasks based on expertise, and insight, and driven by work actions supported by the job. The expertise or skills required by workers are proven by proficiency while still providing an adequate or high level of capacity in a professional function (Dody et al., 2019). To be able to manage regional finances properly, SKPD must have quality human resources that are supported by basic accounting education, follow guidance and training, and have insight into the financial sector.

Regional Financial Accounting System (SAKD)

Technical Instructions for Regional Financial Management are contained in Permendagri No. 77 of 2020 states that SAKD is a set of appropriate methods that are carried out in a manual or digitized manner on data archiving techniques, recognition,

data collection, and summarizing financial details. This is a representation of the form of APBD obligations that have been implemented by the Regional Government within a certain period. The regional government accounting system consists of accounting policies for cash received and cash disbursements, non-cash accounting procedures, asset accounting, and reporting of financial information (Ardiyanto & Surasni, 2016). SAKD in financial reporting has a function as an executive and accountability function as well as audits. This is closely related to the quality of financial details, if financial details are properly accounted for, it means providing complete, accurate financial information, in line with guidelines, arriving in the right form and at the right time. So, the quality of financial details reaches a predetermined specificity, because in principle the accounting system is a set which, if not implemented, will be difficult to obtain classed financial details (Azlan, 2015).

The accounting system is a procedure used to publish information that is useful to the public or within a special agency. Each agency is given the freedom to design and implement various procedures used to produce information for the public (Wiranti, 2021)). In the aspect of conveying information, it must imitate accounting standards, so there is a need to design an accounting system. This is intended so that the financial report results are prepared in line with standards and contain useful information for stakeholders (Erni et al., 2018).

Internal Control System (SPI)

Based on the opinion of (Rai, 2008), the Internal Control System is a strategy and method prepared in the form of providing confidence to the administration that the institution has achieved its goals and targets. SPI in an organization is basic and very necessary because operational activities require a special policy that can isolate and coordinate every activity carried out. A state-covered institution is responsible for controlling government activities in managing financial details. With the correct SPI, all the most important activities in the financial sector will move in line with the guidelines, so that they can produce meaningful financial details (Aditya & Surjono, 2017). Internal Control System According to Minister of Home Affairs Regulation no. 60 of 2008 Article 1 (10) SPI is a process resulting from an administration that is produced to provide appropriate trust in the establishment of effectiveness, efficiency, and compliance with official constitutional rules and financial delivery capabilities.

Internal observation is monitoring carried out by officials who come from internal government institutions. In setting goals, SPI is a procedure carried out by the administration and other members of the institution to obtain appropriate confidence that there will be updates on achieving goals, effectiveness, and efficiency of operations, reliability of financial details, and discipline towards statutory regulations. SPI can also improve the quality of state financial reports used as instruments for making decisions by users of financial information (Dariana & Oktavia, 2019).

Quality of Financial Reports

Financial reports provide regular details regarding the financial position and transactions carried out by a form of reporting. Data can turn into information if it is copied into a context that provides meaning (Erawati & Abdulhadi, 2018). Regional government financial reports are obtained from each Regional Apparatus Organization (OPD) which are then used as the core in compiling financial details. The financial reports to be published must be arranged based on an official accounting barometer

so that the financial details can be compared with other financial details. Regional government financial reports are a form of detailing obligations for regional financial management throughout a fiscal year (Gasperz, 2019).

These financial details include details of budget realization, balance sheet cash flow, and recording of financial details. A financial report is a written report covering one entity in an accounting period which is used to visualize the capacity of the entity. Ideally, the quality of financial reports is that the financial details provide an accurate reflection of the organization's financial position and capabilities. The news must be prepared to predict the past and the future. The sharper and clearer the representation provided by budget data and the more honest the financial details produce accurate facts regarding the company's financial position and capacity. The sharper and clearer the presentation of financial data, the more it will lead to the truth (Safitri et al., 2023).

The Influence of Human Resource Competency on the Quality of Regional Financial Reports

Human resource competency is useful in organizing and conveying financial details so that financial details are prepared on time. The higher the level of HR skills, the weightier the financial information provided will be. This is because skills are the base of strong human resource capacity in presenting financial details (Rusvianto et al., 2018). Not only that, with skill a worker will also carry out his profession correctly and in a structured manner in line with what he assumes. The government as a bureau must provide accountability, convey, report, and reveal all activities that are its responsibility to report. In managing financial reports, human resources who have competence in the accounting sector must be able to understand and compile high-quality regional financial details and avoid errors in delivery, because financial reports that are arranged regularly require human resources who have mastered regional government financial accounting. This is in line with research carried out (Agustiawan & Rasmini, 2016; Andini & Yusrawati, 2015) proving that there is a positive relationship between HR competency and the quality of local government financial reports. The hypothesis in this research is: H1: HR competency has a positive and significant influence on the quality of local government financial reports

The Effect of Implementing a Regional Financial Accounting System on the Quality of Regional Financial Reports

Understanding the Regional Financial Accounting System (SAKD) is highly desirable in organizing financial information to produce quality reports. By implementing good SAKD, the quality of regional financial details can be improved. In this case, financial details have sufficient qualitative specificity, namely relevant, reliable, understandable, and comparable. The better the implementation of SAKD will be able to produce quality financial information because all transactions are submitted in line with applicable regulatory standards which are presented openly and completely (Indrayani & Widiastuti, 2020). The implementation of government accounting parameters is expected to minimize negligence and misuse in regional financial management. On the other hand, the implementation of SAKD is also positioned as an effort to reach computerization in government institutions. The implementation of SAKD is expected to result in more comprehensive, accurate, and precise data and information collection on financial transactions taking place in regional governments to improve the quality of decisions made by users of these financial details. By using correct

government accounting standards, financial management can be implemented so that the quality of financial reports can be improved. This is in line with research results (Binawati & Nindyaningsih, 2022; Rahmadani, 2015) stating that the implementation of SAKD has a positive and significant impact on the quality of regional government financial reports. So, the hypothesis proposed in this research is: H2: The implementation of SAKD has a positive and significant influence on the quality of local government financial reports

The Influence of the Internal Control System on the Quality of Regional Financial Reports

Effective implementation of an *Internal Control System (SPI)* is the basis for success in developing the quality of detailed financial information. The more effective the SPI will result in improving the quality of local government financial reports. An efficient Internal Control System in a regional government makes financial reporting more reliable. SPI can be said to control the quality of regional government financial details because the state will have clear authority to solve functions. Having implemented a clear separation of roles in the financial sector for each Regional Work Unit (SKPD) of the East Lombok Regency regional government, it appears that there are no workers in the finance department who have mixed roles. The existence of an unclear solution to obligations is one of the aspects that results in acts of misuse of government workers which can affect the quality of regional government financial information. The reliability of the coverage conveyed in financial details is largely determined by whether or not the official management of internal accounting within the government is good. If internal accounting operations are prepared and implemented correctly by the administration section of the organization, the financial details submitted to interested aspects will maintain their accuracy and excellence. This is in line with the results of studies (Herawati, 2014; Triono & Dewi, 2020) proving that the Internal Control System has a positive and significant impact on the weight of regional government financial reports. So, the hypothesis proposed in this research is H3: The Internal Control System has a positive and significant influence on the quality of local government financial reports.

RESEARCH METHODS

This research uses quantitative methods with regression analysis to explore correlations between variables. The choice of quantitative methods in this research was because (1) Measuring and analyzing causal relationships. (2) Quantitative methods tend to be more objective and reproducible. Measurements and analyses carried out using quantitative methods can be repeated by other researchers to verify the validity of the findings. This is important to increase the validity and reliability of research. (3) Variables such as HR competency, implementation of the Regional Financial Accounting System, Internal Control System, and the quality of financial reports can be measured using quantitative data. Quantitative methods allow data collection that is more structured and can be analyzed statistically. (4) Quantitative methods allow the use of inferential statistics to generalize findings from a sample to a population. In this way, you can make broader statements about the influence of these variables on the quality of local government financial reports. (5) Through the use of quantitative methods, your research can provide findings that can be tested for their validity and can be generalized to a wider population. Quantitative research results can provide a more general view and can be applied to a wider context.

In this research, the author used primary data received and collected directly from each respondent which can be seen from the answers to questionnaires that have been distributed to workers at the East Lombok Regency BPKAD (Regional Financial and Asset Management

Agency) office. The questionnaire applied using a Likert scale has been modified with a score of 1-5. The sampling method in this research is to use a census sampling technique (saturated sampling). Census sampling is a way of ensuring a sample in which all members of the population are sampled. Meanwhile, secondary data in this research comes from documents that are closely related to the research topic, be it books, journal articles, and the like. The sample used as the object was the total number of employees at the East Lombok Regency BPKAD office totaling 45 people. In this first study, the researchers were limited to using only 1 district as an object, so if the results were good, the researchers would continue by including several other districts so that the performance of the district governments could be compared.

There are 2 variables in this study, namely the independent variable (free) and the dependent variable (bound).

a) Independent Variable (Free). The independent variables are HR Competency (X1), Implementation of SAKD (X2), and Internal Control System (X3).

b) Dependent Variable (Dependent). The dependent variable is the Quality of Financial Reports (Y).

After all the data was obtained, it was then analyzed using SPSS 22 for Windows software. Using several test methods, namely validity, reliability, classical assumptions, multiple linear regression analysis, and the coefficient of determination test.

RESULTS AND DISCUSSIONS

Validity and Reliability Test

The purpose of carrying out a validity test is to ensure that each questionnaire question that has been distributed by researchers is valid so that it can be used to obtain data correctly. Obtained from the equality between r-count and r-table where $df = n-2$ with alpha 0.05. If the Pearson Correlation value is $> r$ -table, then it can be said to be valid.

Table 1.
Validity Test

Variable	Pearson Correlation	R-table ($\alpha = 5\%$)	Validity result
KLK	0,647	0,294	Valid
HR Competency	0,680	0,294	Valid
Implementation of SAKD	0,638	0,294	Valid
Internal Control System	0,635	0,294	Valid

Source: SPSS Processed Data, 2023

Based on the results obtained in Table 1, it is concluded that the quality of financial reports, HR competency, SAKD implementation, and internal control systems have a Pearson Correlation score $> r$ -table. So, it can be said that all of these questions are valid so they can be a valid measuring tool.

The reliability of a variable is determined if the Cronbach's Alpha score is > 0.6 . If the reliability is < 0.6 it is considered not good, but if it is 0.7 it is categorized as quite good and the reliability in the good category is more than 0.8.

Table 2.
Reliability Test

Variable	Cronbach's Alpha	N of Items	Information
KLK	0,797	8	Reliable
HR Competency	0,765	6	Reliable
Implementation of SAKD	0,828	9	Reliable
Internal Control System	0,834	9	Reliable

Source: SPSS Processed Data, 2023

Based on Table 2, Cronbach's Alpha score for the quality of financial reports = 0.797, HR competency = 0.765, implementation of SAKD = 0.828, and internal control system = 0.834. It can be concluded that this research data is acceptable and reliable.

Classic assumption test

Normality test

This test can be used using the One-Sample Kolmogorov Smirnov test, namely if the Asymp Sig (2-tailed) score is > 0.05, the data is declared to be normally distributed. However, if the Asymp Sig (2-tailed) score is <0.05, it indicates that there is no normal distribution in the data.

Table 3.
Normality Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,73531262
Most Extreme Differences	Absolute	,108
	Positive	,064
	Negative	-,108
Kolmogorov-Smirnov Z		,589
Asymp. Sig. (2-tailed)		,270
a.	Test distribution is Normal	
b.	Calculated from data.	

Source: SPSS Processed Data, 2023

Based on Table 3, the significance score (2-tailed) was obtained as 0.270. Because the significance value (2-tailed) is 0.270 > 0.05, it is stated that there is a normal distribution, and the data can be used.

Multicollinearity Test

In the regression equation, multicollinearity problems are not found if $VIF < 10$ and $Tolerance > 10$

Table 4.
Multicollinearity Test

Model		Unstandardized	Standardized	Collinearity Statistics	
		Coefficients	Coefficients	Tolerance	VIF
1	(Constant)	2,297	1,433		
	HR Competency	,374	,212	,203	,632
	Implementation of SAKD	,373	,233	,202	,641
	Internal Control System	,301	,182	,080	,578

a. Dependent Variable: KLK

Source: SPSS Processed Data, 2023

Referring to Table 4, the overall independent variable in this study has a value of > 0.10 (tolerance > 0.10). Meanwhile, the VIF value is less than 10 ($VIF < 10$). It can be concluded if symptoms of multicollinearity are not found among the independent variables.

Autocorrelation Test

In this study, the author used the Durbin-Watson Test to test autocorrelation. If $D-W > (dU)$ and $< (4-dU)$ indicates that no autocorrelation is found.

Table 5.
Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	,877 ^a	,787,751		1,708

a. Predictors: (Constant), SDM, SAKD, SPI

b. Dependent Variable: KLK

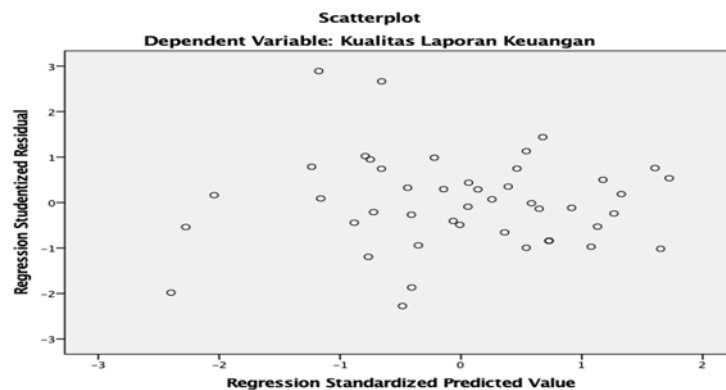
Source: SPSS Processed Data, 2023

Based on Table 5, $1.560 < 1.708 < (2.284)$, and an autocorrelation of 0 is obtained, indicating that autocorrelation does not occur.

Heteroscedasticity Test

The heteroscedasticity test in this research uses a scatterplot graph between the predicted value of the dependent variable, namely ZPRED, and the residual SRESID. Heteroscedasticity does not occur if there is no clear pattern and the points are spread above and below the number 0 on the Y axis.

Figure 1.
Heteroscedasticity Test Results



Based on Figure 1, the distribution of data in the scatterplot is not rhythmic and does not form a particular pattern, the points do not only accumulate at the top or bottom but are spread around the number 0, it can be concluded that there is no heteroscedasticity problem.

Multiple Linear Regression Analysis

Table 6.
Multiple Linear Regression

Model		B	Unstandardized Coefficients		T	Sig.
			Std. Error	Beta		
1	(Constant)	2,297	1,433		,954	,000
	HR Competency	,374	,212	,203	,632	,012
	Implementation of SAKD	,373	,233	,202	,641	,031
	Internal Control System	,301	,182	,080	,578	,029

a. Dependent Variable: KLIK

Source: SPSS Processed Data, 2023

Based on Table 6, the constant value (α) is 2.297 while (β) is 0.374 for HR Competency, a score of (β) 0.373 for the Implementation of SAKD, and a score of (β) 0.301 obtained by the Internal Control System, then an equation is formed, namely:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 2.297 + 0.374X_1 + 0.373X_2 + 0.301X_3$$

Information:

1. The constant value is 2.297, meaning that if HR Competency, Implementation of SAKD, and Internal Control System (X_1 ,
2. The HR Competency coefficient value (X_1) is positive, namely 0.374, meaning that every 1 unit increase in HR Competency causes an increase in the Quality of Regional Government Financial Reports by 0.374.

3. The coefficient value for the Implementation of SAKD (X2) is positive, namely 0.373, meaning that if there is an increase of 1 unit, it will be accompanied by an increase in the Quality of Regional Government Financial Reports of 0.373.

4. The coefficient value of the Internal Control System (X3) is positive, namely 0.301, meaning that if there is an increase of 1 unit, it will be accompanied by an increase in the Quality of Regional Government Financial Reports of 0.301.

Hypothesis test

Simultaneous Test (F Test)

When the significance is <0.05 , it means H_0 is rejected, meaning the independent and dependent variables have a significant effect. If the significance value is > 0.05 , it indicates that H_0 is accepted, so it can be stated that the independent and dependent variables have no influence.

Table 7.
Simultaneous Test

Model	<i>Some of Squares</i>	Df	Mean Square	F	Sig.
Regression	453,903	3	151,301	50,363	0,000 ^b
Residual	150,108	42	3,574		
Total	604,011	45			

Source: SPSS Processed Data, 2023

a. Dependent Variable: Quality of Financial Reports

b. Predictors: (Constant), HR Competency, Implementation of SAKD, Internal Control System

Based on the results obtained from Table 7, it can be stated that the F-count value is 50.363 $>$ F-table 2.83, systematically a significant value of $0.000 < 0.05$ significance level is obtained, so it can be said that simultaneously X1, Regional Government Finance (Y).

Partial Test (t-Test)

If the resulting probability is <0.05 , it is stated that there are significant implications from the independent variable to the dependent variable. If the resulting probability is > 0.05 , it is said that it will not have a significant effect.

Table 8.
Partial Test (t-Test)

Model		B	Std. Error	Unstandardized Coefficients		T	Sig.
				Beta	Standardized Coefficients		
1	(Constant)	2,297	1,433			,954	,000
	HR Competency	,374	,212	,203		,632	,012
	Implementation of SAKD	,373	,233	,202		,641	,031
	Internal Control System	,301	,182	,080		,578	,029

a. Dependent Variable: KLK

Source: SPSS Processed Data, 2023

Referring to Table 8, HR Competency (X1) has a significance of $0.012 < 0.05$. Indicating that H1 is accepted and Ho is rejected, the quality of regional financial reports is influenced by HR competency.

The application of SAKD (X2) has a significance value of $0.031 < 0.05$. Hypothesis H2 is approved and Ho is rejected so that the quality of regional financial reports is influenced by aspects of SAKD implementation.

The Internal Control System (X3) has a significance value of $0.029 < 0.05$. This indicates that H3 is accepted and Ho is rejected, so it can be concluded that the quality of regional financial reports is influenced by the internal control system.

Coefficient of Determination Test

It is hoped that this test will produce an r-squared score that is greater than 0.5 because a good value is between 0 and 1.

Table 9.
Coefficient of Determination Test (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,877 ^a	,787,751		1,912

Source: SPSS Processed Data, 2023

a. Predictors: (Constant), HR Competency, Implementation of SAKD, Internal Control System

Based on Table 9, it is known that the Adjusted R Square value is 0.751, indicating that the independent variable (HR competency, implementation of SAKD, and internal control system) influences the dependent variable (quality of financial reports), which is 75.1% and the remaining 24.9% researchers did not study in research.

The Influence of Human Resource Competency on the Quality of Regional Financial Reports

Based on the results of the data study, HR skills have a positive and significant impact on the quality of local government financial reports as proven by the probability, namely $0.012 < 0.05$. This proves that the higher the human resource capacity, the higher the quality of regional government financial details, and vice versa. This competency refers to behavior, skills, and knowledge so that with adequate competency it is believed that employees can carry out their duties professionally, effectively, and efficiently. The state as a bureau must provide obligations, submit, detail, and disclose all activities that are its responsibility to be reported. In managing financial reports, human resources who have expertise in the accounting sector are very necessary so that they can understand and create meaningful regional financial details and are free from errors in delivery because financial presentations that are prepared regularly require human resources who have mastered regional government financial accounting. The results of this research are in line with theory:

1) Human resource management theories: (1) Skills and Competency Theory. This theory focuses on developing individual skills and competencies in organizations. In the context of HR, having HR who have good skills in managing financial data, carrying out internal audits, and understanding financial regulations can improve the quality of financial reports. (2) Motivation and Performance Theory. Employee motivation can influence their performance. If HR has high motivation to achieve excellence in financial reporting, this can contribute to improving the quality of reports. (3) Leadership Theory and Human Resources Development. Effective leadership can motivate HR to improve their skills. A good human resource development program can also improve HR's ability to produce accurate and relevant financial reports. (4) Needs Fulfillment Theory. Meeting employees' needs, such as the need for training and development, can motivate them to improve their skills. Better skills can have a positive impact on the quality of financial reports. (5) Service Quality Theory. In this context, HR is considered an internal service provider to the organization. High-quality service from the HR department can ensure that financial needs and financial reports are met properly.

2) Accounting Theories: (1). Agent Theory (Agency Theory). According to agent theory, managers (agents) are responsible to capital owners (principals) to achieve organizational goals. Good HR skills can help in effective management and supervision, which in turn can improve the integrity of financial reports. (2) Agency Theory (Resource Dependency Theory). Resource dependency theory emphasizes the importance of the relationship between the organization and external resources. Good HR skills can help organizations utilize human resources more efficiently, which can create an environment that supports the preparation of quality financial reports. (3) Signal Theory and Asymmetric Agency Theory. This theory states that financial reports can be considered as signals or information conveyed by management to shareholders and other stakeholders. Good HR skills can improve management's ability to convey accurate and relevant information through financial reports. (4) Institutional Theory. This theory emphasizes the role of institutions in shaping organizational behavior. Good HR skills can help organizations comply with accounting norms and rules, which can improve the quality of financial reports. (5) Contingency Theory. This theory argues that no one management model fits all situations. HR skills that are adaptive and appropriate to the organizational context can contribute to the preparation of financial reports that suit the needs and characteristics of the organization. This is in line with research conducted (Agustiawan & Rasmini, 2016; Andini & Yusrawati, 2015) which found that there is a positive relationship between HR competency and the quality of local government financial reports.

The theoretical implications of this research are: (1) Human Capital Theory. Increasing HR Skills. The research results can support human capital theory which states that investment in developing HR skills can improve organizational performance, in this case, the quality of local government financial reports. Training and skills development can be considered an investment that yields positive results in terms of efficiency and effectiveness. (2) Agency Theory. Agency Management. Higher HR skills can help in managing agency relationships between local governments as owners of public assets and stakeholders who need quality financial information. Good skills can reduce agency conflicts and increase stakeholder trust. (3) Institutional Theory. Adoption of Norms and Values. Better HR skills can strengthen the adoption of norms and values in the context of preparing local government financial reports. This can create compliance with accounting norms and best practices, which may be an important factor in improving the quality of financial reports. (4) Resource Dependency Theory. Dependence on Human Resources. Resource dependency theory states that organizations tend to develop HR skills to reduce dependence on external resources. By improving human resource skills, local governments may be able to reduce dependence on consultants or external parties in preparing financial reports. (5) Stewardship Theory. Responsibility Reporting. Higher human resource skills can be seen as a potential indicator for strengthening the role of responsible financial agents in local government financial management. This can create confidence that public resources are managed well and accounted for.

The Effect of Implementing a Regional Financial Accounting System on the Quality of Regional Financial Reports

Based on the results of data studies, the implementation of SAKD has a concrete and significant impact on the quality of regional government financial reports and the probability is certain, namely $0.031 < 0.05$. This means that if SAKD increases, the quality of regional financial details will also increase. Meanwhile, if SAKD decreases, the quality of financial details also decreases. This is because regional finances must be managed regularly, comply with statutory regulations, be efficient, economical, effective, clear, and obligatory, taking into account the principles of justice, compliance, and being beneficial to the people. The implementation of SAKD is expected to produce more comprehensive, precise, and accurate recording and information on financial transactions taking place in regional governments to improve the quality of decisions made by users of financial information. Through the use of good government accounting standards, financial management can be accounted for so that the quality of financial details can be improved. The results of this research are in line with several theories: (1) Agency Theory. SAKD helps overcome agency problems between local governments and stakeholders, such as the community and the central government. By having a clear accountability mechanism, local governments are expected to be more effective in achieving their goals, which are reflected in financial reports. (2) Agency Theory. The agency concept is closely related to the problem of asymmetric information between internal and external stakeholders. SAKD can help reduce uncertainty by providing more accurate and transparent information through financial reports. (3) Interest Theory. The implementation of SAKD is expected to meet the interests of various parties, including the community, central government, and investors. Higher-quality financial reports can increase public trust and strengthen relationships between local governments and other stakeholders. (4) Institutional Theory. SAKD is part of the norms and values accepted in the regional government accounting system. Thus, the implementation of SAKD can form better accounting habits and practices in local government financial management. (5) Stakeholder Theory. SAKD helps meet the information needs of various stakeholders, such as the public, legislators, and the central

government. By providing relevant and accurate information, financial reports can better meet the expectations and needs of various parties. (6) Performance Management Theory. SAKD can improve the measurement and reporting of local government performance. By focusing on achieving goals and results, financial reports can provide a more comprehensive picture of local government performance.

Thus, the implementation of SAKD can have a real impact on the quality of local government financial reports by integrating the principles of these theories into government accounting practices. Improved accountability, transparency, and accuracy of information will support a better understanding of local government financial and operational performance. This is in sync with research results (Binawati & Nindyaningsih, 2022; Rahmadani, 2015) stating that the implementation of SAKD has a positive and significant impact on the quality of regional government financial reports.

The implications of the results of this research are (1) Increased transparency. Implementing SAKD can increase the transparency of local government financial reports. These standards are usually designed to improve the readability and clarity of financial information so that stakeholders can more easily understand the financial condition of the entity. (2) Quality of Financial Information. SAKD aims to provide consistent and relevant accounting guidance for local governments. Positive research results indicate that the implementation of this standard has improved the quality of financial information presented in financial reports. (3) Better Accountability and Supervision. With more standardized and transparent financial reports, local governments become more accountable to external stakeholders, such as the community, financial institutions, and parties with related interests. (4) Compliance with Regulations. Implementing SAKD can increase compliance with applicable accounting rules and regulations. This can help local governments to avoid potential sanctions or legal issues related to financial reporting. (5) Increased Credibility and Trust. Financial reports that are high quality and comply with standards can increase the credibility of local governments in the eyes of stakeholders, including potential investors, business partners, and the general public. (6) Efficiency and Effectiveness of Financial Management. Implementing SAKD can help local governments in more efficient and effective financial management. By having clear guidelines, financial management can become more structured and easier to monitor.

The Influence of the Internal Control System on the Quality of Regional Financial Reports

Based on the results of data analysis, the internal control system has a positive and significant impact on the quality of regional financial reports as proven by the probability value, namely $0.029 < 0.05$. This proves that the higher the internal control system in an institution, the greater the weight of regional government financial details. A quality system is prepared, formed, and works well if it is integral to the system and runs in sync with its respective functions and obligations. Submission of financial information can be ensured in reality and obtain quality financial details if it is carried out by implementing a correct internal control system. The superiority of the details conveyed in financial information is determined by whether or not the official internal accounting controls in the country are good or not. If internal accounting controls are prepared and implemented properly by the administrative sector in the management of the institution, the financial information submitted to the relevant aspect will be guaranteed to be accurate and superior. The results of this research support the following theories: (1) Agency Theory. Agency theory can be used to explain that SPI helps reduce agency conflicts between shareholders (regional residents) and agents (regional government). With an effective SPI, agents will be more likely to act by shareholder interests, thereby improving the quality of financial reporting. (2) Agency Theory (Agency Cost

Theory). Agency theory can support the argument that managing agents (local governments) requires certain costs. A good SPI can help reduce agency costs by providing better control and monitoring, thereby improving the quality of financial reporting. (3) Social Theory. Social Theory can provide a basis for understanding how SPI can influence interactions and communication between various parties involved in preparing financial reports. A strong SPI can increase transparency and accountability, factors considered important in social theory. (4) Stakeholder Theory. Stakeholder theory emphasizes the importance of considering the interests of the various parties involved in an organization or entity. A good SPI can help meet the expectations and needs of various stakeholders, including regional residents, by improving the quality of financial reports. (5) Compliance Theory. Compliance Theory highlights the need for organizations to comply with regulations and standards. An effective SPI can help local government entities comply with financial and accounting regulations, which in turn can improve the quality of financial reports. This is in sync with the results of studies (Herawati, 2014); Triono & Dewi, 2020)) proving that the Internal Control System has a positive and significant impact on the quality of local government financial reports.

The theoretical implications of the results of this research are (1). Agency Theory (Agency Theory). The research results support agency theory by showing that the implementation of an internal control system can reduce agency conflicts between parties involved in preparing financial reports, such as management and shareholders and an effective internal control system can help reduce detrimental agency behavior and increase transparency. financial information. (2) Social Theory. Theoretical implications can be related to social theory which emphasizes the importance of interaction and communication between individuals or groups in organizations. A good internal control system can improve communication and cooperation between the various parties involved in the financial reporting process. (3) Empty Agency Theory (Empty Voting Theory). The research results can contribute to the understanding of empty agency theory by showing that a strong internal control system can reduce the potential for manipulation of financial information which can harm parties who have an interest in the organization. (4) Compliance Theory. Theoretical implications can strengthen compliance theory by emphasizing that the implementation of an internal control system not only helps organizations comply with regulations and policies but can also improve the integrity and quality of financial reporting. (5) Financial Reporting Quality Theory. The research results provide empirical support for the theory of financial reporting quality by showing that an effective internal control system contributes positively to the quality of financial information presented in regional financial reports. (6) Organizational Change Theory:. Theoretical implications may relate to organizational change theory, suggesting that the implementation of better internal control systems may require cultural and structural changes in organizations to achieve the goal of improving the quality of financial reporting.

CONCLUSIONS

Based on the results of the analysis, HR competency, SAKD implementation, and internal control systems have a positive and significant impact on the quality of the East Lombok Regency regional government's financial reports. The positive impact of HR's communication skills shows that the higher the level of communication skills that HR has, the higher the quality of financial details. It is hoped that the presence of human resources who have appropriate expertise or skills can prepare news well so that regional financial information can be conveyed better. The preparation of correct financial details must also be encouraged by the use of an accurate Regional Financial Accounting System (SAKD) because it will provide accuracy in the continuity of negotiations and support the delivery of financial details. Apart from the quality of human resources and SAKD, the internal control system is also relevant to

the quality of financial reports. Good internal control is expected to be able to convey financial details without material delivery errors resulting from negligence or fraud. It is hoped that the results of this study can contribute to the development of knowledge as well as guidance for local governments to improve the quality of financial information which will have a positive impact on public trust in the East Lombok Regency Regional Government.

These findings can be a reference for local governments to improve the quality of financial reports which will have a positive impact on public trust in East Lombok Regency.

Further ideas that can emerge from the results of HR Competency (Human Resources), Implementation of the Regional Financial Accounting System (SAKD), and Internal Control System (SPI) which have a positive and significant effect on the Quality of Regional Government Financial Reports are Increasing Accountability, Financial Transparency, Efficiency and Effectiveness of Financial Management, Fulfillment of Accounting Standards, Improving the Quality of Internal Supervision, Increasing the Credibility of Regional Government and Stakeholder Involvement.

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