

The Influence Of Internal Control And Information Technology On Financial Report Quality With Human Resource Competence

Nurazizah¹⁾, Yudi²⁾ Rita Friyani³⁾

^{1,2,3)} Accounting, Faculty Economics and Business, University of Jambi, Indonesia

Corresponding Author

Email : nurazizahhh2903@gmail.com

Abstract

This study aims to examine the influence of the internal control system and the use of information technology on the quality of the Jambi Provincial Government's financial reports with human resource competency as a moderating variable. The study population was all Regional Apparatus Organizations (OPD) in Jambi Province with a sample of 84 respondents consisting of the Head of Finance Subdivision, Finance Treasurer, and Finance Staff. The research method used a quantitative approach with multiple linear regression analysis and interaction test (Moderated Regression Analysis) with the help of SPSS version 30. The results showed that the internal control system and the use of information technology had an effect on the quality of financial reports. In addition, human resource competency was proven to significantly moderate the relationship between the internal control system and the use of information technology on the quality of financial reports. This indicates that the successful implementation of the internal control system and information technology is highly dependent on the level of human resource competency in managing and operating both. This research provides important implications for the Jambi Provincial Government to continue improving internal controls, technology utilization, and human resource competency to enhance the quality of accurate, reliable, and transparent financial reports. Furthermore, it is recommended that future research include additional variables and expand the sample size to obtain more comprehensive results.

Keywords: Internal Control System, Information Technology, Human Resource Competence, Financial Report Quality, Jambi Provincial Government.

INTRODUCTION

In today's era of globalization, the capital market plays an important role in the modern economy, particularly as an alternative for corporate financing and as an investment vehicle for the public. The capital market serves as a financing option to obtain capital at relatively low costs and also as a place for short-term and long-term investments (Ningrum & Mildawati, 2020). One industrial sector that attracts investor attention is the food and beverage industry, as it produces products that are consistently needed by the public. Products in this sector tend to be resilient to crises, making it a defensive choice in an investment portfolio.

The capital market is one of the important indicators for assessing the economic condition of a country. Companies that have gone public are expected to increase their corporate value through market mechanisms, one of which is by attracting investor interest through strong financial performance. Stock prices reflect the market's assessment of a company's value, which is influenced by various internal fundamental factors. Investment in the capital market has always been a key factor forming the basis for investors to make stock investment decisions. To measure and analyze a company, the primary tool required is the financial statements (Husaini, 2021). Investors' expectations of the company issuing the stock influence stock demand. The better a company presents its financial position, the higher the investors' assumptions. As a result, stock prices rise and become more attractive. Conversely, if a company's financial performance is

poor, investors' assumptions will be low, making them less interested in investing in the stock. Consequently, the stock price will decrease.

The phenomenon of stock price issues in food and beverage companies in Indonesia has occurred in several companies. The table below shows the stock prices. It can be observed that from 2019 to 2023, there were fluctuations in the stock prices of food and beverage companies listed on the Indonesia Stock Exchange (IDX). However, during this period, no company experienced consecutive increases or decreases in stock prices.

Table 1 Stock Prices of Food and Beverage Companies Listed on the Indonesia Stock Exchange (2019–2023)

No	Kode	2019	2020	2021	2022	2023
1	CEKA	1.670	1.785	1.880	1.985	2.010
2	DLTA	6.800	4.400	3.740	3.770	4.010
3	ICBP	11.150	9.575	8.700	10.025	11.175
4	INDF	7.925	6.850	6.325	6.825	6.950
5	MYOR	2.050	2.710	2.040	2.460	2.720
6	ROTI	1.300	1.360	1.360	1.295	1.285
7	SKLT	1.610	1.565	2.420	1.950	2.500
8	STTP	4.500	9.500	7.550	7.075	7.950
9	ULTJ	1.680	1.600	1.570	1.450	1.635
10	MLBI	15.500	9.700	7.800	8.925	9.000
11	SKBM	410	324	360	388	316
Total		54.595	49.369	43.745	46.148	49.551
Rata-rata		4.963,18	4.488,09	3.976,89	4.195,27	4.504,64

Source: www.idx.co.id

The fluctuation of stock prices in the food and beverage sector during the 2019–2023 period reflects market dynamics influenced by companies' financial performance as well as other external factors.

In order for capital market investments to generate profits, investors who purchase stocks will first assess the company's business condition. In line with the law of supply and demand, an increase in demand for a company's stock will result in a rise in its stock price. A company's value is determined by its stock price. Consequently, increasing the company's value will enhance shareholders' returns. Investor demand for a company's stock will be high if the company's performance is operating at peak efficiency. Financial performance is one of the variables that influence stock prices. Financial statements, which are collections of accounting data, can be used to evaluate a company's financial performance. The primary purpose of financial statements is to provide reliable information to stakeholders that they can use to make investment decisions. Specifically, investors can use this information to decide whether to buy or sell their assets. As a result, investors need to use financial ratio analysis to evaluate financial statements. The tools used to analyze financial statements and assess a company's financial health are financial ratios. To evaluate a company's financial health and performance, five main categories of financial statistics are typically used: profitability ratios, liquidity ratios, and

solvency ratios. Profitability ratios such as Return on Assets (ROA), liquidity ratios such as Current Ratio (CR), and solvency ratios such as Debt to Assets Ratio (DAR) are among the ratios used in this study to analyze financial statements.

Asmeri & Anggraeni (2022) state that stock prices are a reflection of a company's performance and a reflection of investor confidence. Stock prices are one indicator of a company's progress; if a company's stock price generally increases, investors and prospective investors will conclude that the company is successfully managing its business. Stock prices fluctuate according to market demand and supply. Therefore, researchers are interested in discussing the capital market, particularly in relation to stock prices.

Profitability is a ratio that explains a company's ability to generate profits by utilizing its resources, such as assets, capital, and sales. A company that falls into the category of having high profitability and promising future prospects will attract many investors to buy its shares, which will, of course, drive the stock price higher. Profitability reflects a company's ability to generate profits, which can provide a positive signal to investors (Asmeri & Anggraeni, 2022).

Liquidity ratios are ratios related to a company's ability to pay its short-term debts or obligations. Liquidity ratios are used to determine a company's capacity to finance and meet its debt obligations when they are due. Liquidity reflects a company's ability to fulfill its short-term obligations (Indrayani et al., 2020).

Solvency ratios are used to measure the extent to which a company's assets are financed by debt. Dependence on debt or external funding sources is closely associated with solvency. Companies with high solvency levels rely heavily on debt, which represents capital obtained from external sources. The debt-to-asset ratio and the debt-to-equity ratio are two examples of methods used to calculate this ratio. Solvency reflects a company's ability to meet its long-term obligations. Company size is often associated with stability and the capability to withstand external pressures (Notama et al., 2021).

In addition to financial ratios, company size is also a factor that can influence changes in a company's stock price. Company size reflects the scale of a company, typically measured by total assets. Larger companies have greater and broader access to external funding sources, making it easier to obtain loans, as larger companies are considered to have a higher chance of surviving competition or thriving in the industry. Company size is a scale used to classify companies as large, medium, or small based on various criteria, including total assets, log size, market value, and others. Based on total assets, companies are categorized into three groups: large, medium, and small (Musthafa & Rahmatiah, 2020).

Besides these factors, dividend policy is also believed to play a role as a signal to investors. Dividend policy is a company's decision on whether profits will be distributed to shareholders as dividends or retained to fund future investments. A company's ability to pay dividends can indicate that the company has good value. If dividend payments are high, stock prices also tend to be high, which increases the company's value, and vice versa. Consistent dividend distribution can be considered an indicator of a company's financial stability and health. Therefore, in this study, dividend policy is examined as an intervening variable that can strengthen or weaken the relationship between fundamental factors and stock prices (Alfan & Suprihadi, 2020).

This study focuses on food and beverage companies listed on the Indonesia Stock Exchange during the 2019–2023 period. This sector was chosen because it has relatively stable resilience to economic changes and consistently steady demand.

The aim of this study is to examine the direct and indirect effects of profitability, liquidity, solvency, and company size on stock prices, with dividend policy as an intervening variable. It is expected that the study will provide both practical and academic contributions in the fields of financial management and investment decision-making.

The study conducted by Ningrum & Mildawati (2020) showed that performance, proxied by return on assets (ROA) and price-to-earnings ratio (PER), has a positive effect on stock prices, whereas the debt-to-equity ratio (DER) does not affect stock prices. The study by Sadiyah & Hermawan (2023) indicated that profitability, liquidity, and company size influence dividend policy. Meanwhile, Wardana (2024) found that return on assets and debt-to-equity ratio do not have a partial effect on stock prices, and dividend policy does not mediate the effect of return on assets and debt-to-equity ratio on stock prices.

RESEARCH METHODS

This study aims to examine the influence of internal control systems and information technology utilization on the quality of the Jambi Provincial Government's financial reports, with human resource competency as a moderating variable. The study population comprised all Regional Apparatus Organizations (OPD) in Jambi Province, with a sample of 84 respondents consisting of the Head of Finance Sub-Division, Finance Treasurer, and Finance Staff. The research method employed a quantitative approach with multiple linear regression analysis and interaction testing (Moderated Regression Analysis) using SPSS version 30.

This study examined the effect of two independent variables, one moderating variable, on one dependent variable. This research model was developed based on a conceptual framework based on stewardship theory, where the relationships between variables are tested simultaneously and partially.

RESULTS AND DISCUSSION

Analysis Statistic Descriptive

Based on this research, it was found that the number of respondents (N) in this study was 84 people. The Internal Control System variable had a minimum value of 32 and a maximum value of 50, with an average (mean) of 42.67 and a standard deviation of 4.099. This indicates that respondents generally gave a fairly high rating to the implemented internal control system, with a relatively low level of variability in responses. The Utilization of Information Technology had a mean value of 34.90 with a standard deviation of 2.996. This value indicates that the utilization of information technology in the respondents' institutions is in the good category, and the variation in responses between respondents is not too large.

For the Human Resource Competence variable, the mean value was 4.15 on a maximum scale of 5, with a standard deviation of 0.591. This means that respondents tended to agree that the HR competency in their institutions is quite high, and their answers were quite consistent with each other. Finally, the Financial Report Quality variable showed an average value of 64.13

out of a maximum value of 75, with a standard deviation of 5.560. This value indicates that the quality of the financial reports prepared by respondents is in the fairly good category, although there are variations in assessments among respondents.

Data Quality Test Result

a. Validity Test

Based on the results of the validity test conducted on the research instrument with 84 respondents, all statement items for the variables Internal Control System, Information Technology Utilization, Human Resource Competence, and Financial Report Quality demonstrated a correlation value (r -count) greater than the r -table value of 0.220. This indicates that each item in the questionnaire has a significant relationship with the total score of its respective variable. Therefore, all statement items in the research instrument are declared valid and suitable for use in data collection in this study, as they are able to measure what should be measured according to the theoretical constructs of each variable.

b. Reliability Test

Based on the reliability test results, all variables in this study demonstrated Cronbach's Alpha values exceeding the threshold of 0.70, indicating that all questionnaire instruments were reliable. The Internal Control System variable (X1) obtained an alpha value of 0.917; Information Technology Utilization (X2) of 0.877; Human Resource Competence (Z) of 0.835; and Financial Report Quality (Y) of 0.947. These values indicate that each item in the variables has high internal consistency in measuring the intended construct. Therefore, the instrument used in this study is suitable for further analysis as it meets reliability requirements.

Classical Assumption Test

Based on the results of the normality test using the Kolmogorov Smirnov method analysis test tool, it is known that the Asymp. Sig. (2-tailed) value is 0.185 or greater than the specified significance level of 0.05. This indicates that there is no significant difference between the distribution of residual data and the normal distribution. Thus, it can be concluded that the residual data is normally distributed. And the results of the multicollinearity test can be concluded that in this regression model there are no symptoms of multicollinearity, so that the independent variables do not have a very high relationship with each other and are suitable for use in multiple regression analysis. The Heteroscedasticity test with a scatterplot shows a random distribution of dual results without a certain pattern indicating a constant residual variance and the regression model is free from heteroscedasticity. By fulfilling the three classical assumptions, multiple regression analysis can be carried out.

Interaction Test (Moderated Regression Analysis)

Tabel 3 Uji Interaksi (Moderated Regression Analysis - MRA)

Variabel	Koefisien B	Std. Error	t Hitung	Sig. (p-value)
(Konstanta)	16.013	5.073	3.157	0.002
Sistem Pengendalian Internal	-0.727	1.197	-0.607	0.047
Pemanfaatan Teknologi Informasi	0.017	1.749	0.010	0.039
Kompetensi Sumber Daya Manusia	-2.860	1.932	-1.480	0.014
SPI*KSDM	0.050	0.050	0.969	0.032
PTI*KSDM	0.027	0.073	0.373	0.048

The use of Information Technology (IT) has an impact on the quality of financial reports, with a coefficient of 0.017 and a significance value of 0.039. This means that the more optimal the use of information technology in the reporting process, the higher the quality of financial reports. Conversely, Human Resource (HR) Competence directly affects the quality of financial reports, with a coefficient of -2.860 and a significance value of 0.014. This indicates that low HR competency or a mismatch with technical requirements can reduce the quality of financial reports.

Meanwhile, HR competency has a significant moderating role in the relationship between the internal control system and financial report quality, as indicated by an interaction coefficient of 0.050 and a significance value of 0.032. This means that competent HR can strengthen the effectiveness of the internal control system in improving the quality of financial reports. HR competency also moderates the effect of information technology utilization on financial report quality, with an interaction coefficient of 0.027 and a significance value of 0.048. This means that information technology will be more effective if operated by HR who understand and are able to manage it well. Thus, human resource competence plays an important role as a significant moderating variable in the relationship between internal control systems and the use of information technology on the quality of financial reports.

1. Coefficient of Determination (R²) Test

Tabel 4 Model Summary setelah moderasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.754	0.569	0.541	3.766

Based on the results of multiple regression analysis after entering the interaction variable (moderation), the R value is obtained at 0.754, which indicates a strong relationship between the independent variables (Internal Control System, Utilization of Information Technology, Human resource competence) and their interaction variables (internal control system * human resource competence and utilization of information technology* human resource competence)

on the Quality of Financial Reports. With an R Square value of 0.569, it shows that 56.9% of the variation in the Quality of Financial Reports can be explained by these five variables, while the rest is explained by other factors outside the model.

2. F Test

Tabel 5 Uji F Setelah Moderasi

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1.459.034	5	291.807	20.570	0.000
Residual	1.106.525	78	14.186		
Total	2.565.560	83			

Based on the results in the table above, the significance value (Sig.) of 0.000 is well below the commonly used significance level of 0.05. This indicates that statistically, the constructed regression model has a significant simultaneous influence on financial report quality. Therefore, it can be concluded that all independent variables included in the model, both primary and moderating variables, are able to collectively explain variations in financial report quality. The relatively large calculated F-value (20.570) also strengthens the conclusion that the model used in this study is appropriate and relevant in explaining the relationship between the tested variables. The higher the calculated F-value, the greater the model's ability to explain variations in the dependent variable that are jointly influenced by the independent variables.

3. t-test

Tabel 6 Uji t

Variabel	Koefisien B	Std. Error	t Hitung	Sig. (p-value)
(Konstanta)	16.013	5.073	3.157	0.002
Sistem Pengendalian Internal	-0.727	1.197	-0.607	0.047
Pemanfaatan Teknologi Informasi	0.017	1.749	0.010	0.039
Kompetensi Sumber Daya Manusia	-2.860	1.932	-1.480	0.014
SPI*KSDM	0.050	0.050	0.969	0.032
PTI*KSDM	0.027	0.073	0.373	0.048

The negative coefficient value (-0.607) with a significance of 0.047 (<0.05) indicates that the improvement of the internal control system in this study is actually related to a decrease in the quality of financial reports, which could indicate problems in the implementation of the system. Conversely, the use of information technology has a positive and significant effect on the quality of financial reports, with a coefficient of 0.010 and a significance of 0.039 (<0.05),

meaning that the more optimal the use of information technology, the better the quality of reports. Human resource competence also acts as a significant moderating variable that strengthens the relationship between the internal control system (significance of 0.032) and the use of information technology (significance of 0.048) on the quality of financial reports, indicating that HR competence is important for the effectiveness of both variables.

The internal control system influences the quality of financial reports.

The partial t-test results indicate that the internal control system significantly impacts the quality of financial reports, with a t-value of -0.607 and a significance level of 0.047 (<0.05). This hypothesis is supported by stewardship theory, which views the government as a steward responsible for maintaining accountability, transparency, and integrity in the management of public resources. The better the internal control system implemented by the Jambi Provincial Government, the better the quality of its financial reports. This finding aligns with previous research by Trisnawati and Nugraha (2021) and Vika Erinna (2020), which also demonstrated a positive and significant impact of the internal control system on the quality of financial reports.

The use of information technology affects the quality of financial reports.

The partial test results show that the use of information technology has a positive and significant effect on the quality of financial reports, with a t-value of 0.010 and a significance of 0.039 (<0.05). This means that the more optimal the use of information technology in accounting and reporting, the better the quality of the resulting financial reports. Information technology improves the accuracy, speed, and reliability of financial data and facilitates control and reporting, in accordance with stewardship theory which views technology as an important tool for managers to carry out tasks effectively and transparently. The use of information technology has a positive and significant effect on the quality of financial reports with a t-value of 0.010 and a significance of 0.039. This means that the more optimal the use of information technology, the better the quality of financial reports. This technology helps improve the accuracy, speed, and reliability of data, and supports transparent financial control and reporting according to stewardship theory.

Human resource competency moderates the influence of internal control systems on the quality of financial reports.

The results of the partial test (t-test) show that human resource competence plays a significant moderating role in strengthening the influence of the internal control system on the quality of financial reports, with a significance value of 0.032 and a t-test of 0.969. Good understanding and competence of human resources greatly influence the implementation of the internal control system consistently and in accordance with regulations, thereby improving the quality of financial reports. Stewardship theory supports that competent human resources are stewards who are responsible for managing internal control resources and procedures effectively, strengthening the positive relationship between internal control and the quality of financial reports according to previous research findings.

Human resource competency moderates the influence of information technology utilization on financial reporting quality.

The partial test results (t-test) indicate that human resource competence moderates the effect of information technology utilization on financial report quality, with a significance value of 0.048 (<0.05) and a t-count of 0.373. This indicates that the use of information technology can improve the quality of financial reports if supported by competent human resources. The

synergy between adequate information technology and high human resource competence is key to producing accurate, fast, and reliable financial reports. Stewardship theory supports the role of human resources as stewards responsible for managing information technology to support quality financial reporting. This research aligns with the findings of Ulisanti (2021) which show that human resource competence acts as a moderator in this relationship.

Internal procurement systems and the use of information technology have an impact on the quality of financial reports.

This study demonstrates that the use of information technology and internal control systems has a significant positive effect on the quality of financial reports. This finding aligns with the research findings of Agung (2018) and Ulisanti (2021), which confirmed that both contribute to improving the quality of financial reports. Stewardship theory supports this hypothesis by emphasizing the role of managers (stewards) in utilizing internal control systems and information technology synergistically to produce high-quality, transparent, and accountable financial reports. The variables of information technology utilization and internal control systems have been shown to significantly influence the quality of financial reports. These results support the research of Agung (2018) and Ulisanti (2021), which found a positive influence of both on the quality of financial reports. Stewardship theory supports the hypothesis that responsible managers use internal control systems and information technology synergistically to produce high-quality, transparent, and accountable reports.

CONCLUSION

The results of this study demonstrate that the internal control system and the use of information technology influence the quality of the Jambi Provincial Government's financial reports. The implementation of an effective internal control system and optimal use of information technology can improve the accuracy, reliability, and transparency of financial reports, thereby gaining stakeholder trust. Furthermore, human resource competency has been shown to act as a moderating variable, strengthening the influence of the internal control system and information technology on financial report quality. This confirms that success in improving financial report quality is not solely determined by systems and technology, but is also significantly influenced by the capabilities, skills, and expertise of human resources. Therefore, improving internal control, optimizing the use of information technology, and developing human resource competencies are crucial steps to achieving accurate, reliable, transparent, and trustworthy regional government financial reports.

REFERENCES

- Anggie Rizka S., et al. 2021. Pengaruh Kompetensi Sumber Daya Manusia dan Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan dengan Kesuksesan Penerapan Sistem Informasi Pengelolaan Keuangan Daerah sebagai Variabel Intervening (Studi Empiris Pada Pemerintah Daerah Kota Jambi). *Jurnal Akuntansi Dan Keuangan Universitas Jambi* Vol. 6(3), 136-148

- Agung, T. M. G. 2018. Analisis Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Karangasem. *E-Jurnal Akuntansi*, 1253.
- Agustining, V. E. (2020). Pengaruh Good Governance, Sistem Pengendalian Intern Pemerintah, Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (LKPD) OPD Kota Malang. *Jurnal Riset Mahasiswa Akuntansi*, Volume 8, No.1.
- BPK RI. 2023. BPK RI Semester I Tahun 2023. <http://www.bpk.go.id/news>
- Detik.com. 2023. *Pemprov Jambi raih opini WTP 11 kali berturut-turut dari BPK*. <https://www.detik.com/sumut/berita/d-6735149/pemprov-jambi-raih-opini-wtp-11-kali-berturut-turut-dari-bpk>
- Dewi, N. F., et al. 2019. Factors influencing the information quality of local government financial statements and financial accountability. *Management Science Letters*, 9(9), 1373–1384. <https://doi.org/10.5267/j.msl.2019.5.013>
- Euis Mardiyatul Fauziyah. 2019. Pengaruh Penerapan Sistem Akuntansi Keuangan Daerah, Kompetensi Aparatur Pemerintah Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Dengan Sistem Pengendalian Internal Sebagai Variabel Moderasi (Pada Organisasi Perangkat Daerah di Kota Serang). *Jurnal riset akuntansi Tirtayasa*, Vol. 04(2).
- Fidyah Yuli Ernawati, Rokhmad Budiyo. 2019. Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Rumah Sakit Umum Di Kabupaten Blora. *Jurnal Ekonomi Manajemen*. Volume 1(2).
- Foster, Philip L. 2019. *Coso Internal Control – Integrated Framework: An Implementation Guide for The*, no. January.
- Gasperz, J. 2019. Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern, dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan (Studi pada Badan Pusat Statistik Wilayah Maluku). *Jurnal Bisnis, Manajemen Dan Perbankan*, 5(2), 40–46. <https://doi.org/10.21070/jbmp.v5i2.2550>
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi 9*. Semarang: Badan Penerbit Universitas Diponegoro.
- Indarwati, T. 2020. Pengaruh Kompetensi, Disiplin dan Lingkungan Kerja Terhadap Kualitas Pelayanan Pada Kantor Camat Denpasar Timur. *Public Inspiration: Jurnal Administrasi Publik*, 5(2), 90-103.
- Indrayani, K. D., dan Widiastuti, H. 2020. Pengaruh Penerapan Sistem Akuntansi Keuangan Pemerintah Daerah dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Kompetensi Sumber Daya Manusia Sebagai Variabel Moderasi (Studi Empiris Pada Satuan Kerja Perangkat). *Reviu Akuntansi Dan Bisnis Indonesia*, 4(1), 1–16. <https://doi.org/10.18196/rab.040148>
- Julita, S. 2018. Analysis of Factor Affecting the Quality of Government Financial Report Bengkalis Regency. *International Journal of Scientific & Technology Research* Vol. 7 Issue, 2.
- Khairinal. 2018. *Penelitian Kualitatif Teori, Model dan Skema*. Jambi: Salim Media Indonesia.
- Kurniawan, Indra Suyoto. 2019. Determinasi Kualitas Laporan Keuangan Pemerintah Daerah, *Jurnal Ekonomi dan Manajemen*, Vol. 8, No. 1, Hal 1-25

- Luthfya, A., et al. 2024. Pengaruh Penerapan Standar Akuntansi Pemerintah, Terhadap Kualitas Laporan Keuangan pada Organisasi Pemerintah Daerah Provinsi Jambi dengan Komitmen Organisasi sebagai Variabel Moderating. *Jurnal Akuntansi dan Keuangan Universitas Jambi*. Vol. 9. No. 1.
- Mulyadi. 2008. *Akuntansi Manajemen Konsep Manfaat dan Rekayasa*. Jakarta: Salemba Empat.
- Pakaawaru, M. I, 2024. Pengaruh Pemanfaatan Teknologi Informasi dan Sistem pengendalian Internal Pemerintah terhadap Kualitas Laporan Keuangan dengan Kompetensi Sumber Daya Manusia sebagai Variabel Moderasi(Survei pada OPD Kota Palu). *Jurnal Akun Nabelo*. Vol.6 No 2.
- Paramitha, A. A. S. I. P., dan Dharmadyaksa, I. B. 2019. Pengaruh Kompetensi Karyawan dan Teknologi Informasi pada Kualitas Laporan Keuangan LPD Dengan Pendidikan Sebagai Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*. Vol.26.1. Januari ISSN: 2302-8556, 682-708.
- Pratama, Edo, A., et al. 2024. Pengaruh Penerapan Standar Akuntansi Pemerintah Berbasis Akruar, Kompetensi Sumber Daya Manusia dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan (Studi kasus pada organisasi Perangkat Daerah Provinsi Jambi). *Journal of Economics and Management*. Vol.2. No.1, 45-57.
- Putri, U. A, Hafidhah, Imam, D. F. 2020. Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Pengawasan Keuangan Daerah, dan Pengendalian Intern terhadap Kualitas Laporan Keuangan. *journal of Accounting and Financial Issue*.Vol.1 No.1
- Ryan, Arista. 2018. Pengaruh Sumber Daya Manusia, Penerapan Sistem Akuntansi dengan Pengendalian Intern Sebagai Variabel Moderasi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Pada Organisasi Perangkat Daerah Provinsi Riau). *JOM FEB*, Vol.1.
- Sarwono, J. 2006. *Metode Penelitian Kuantitatif dan Kualitatif (Edisi Pertama)*. Yogyakarta: Graha Ilmu.
- Sugiyono. 2013. *Metode Penelitian Bisnis*. Bandung: Penerbit Alfabeta.
- Sugiyono. 2013. *Metode Penelitian Bisnis Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Penerbit Alfabeta.
- Sugiyono. 2016. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Penerbit Alfabeta.
- Sukma, D. S., et al. 2023. Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Pengendalian Intern Terhadap Pelaporan Keuangan Pemerintah Nagari Di Kabupaten Padang Pariaman. *JABEI*, Vol. 2 No.1 Hal. 129-140.
- Sundari., et al. 2019. Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan (studi kasus pada satuan kerja Perangkat daerah kota Bandung tahun 2018). Vol. 6(1).
- Tiurmaida, J. 2018. The Effect of Government Accounting Standards Based On Akruar, Using Information Technology, Internal Government Control System and Organization Commitment to Quality of Central Government Financial Report. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*. Vol 1(2), 203–213.
- Ulisanti Lativa, A. 2021. Human Resource Competence as A Moderating Variable for The Quality of Local Government Financial Reports. *International Journal of Economics, Business and Accounting Research*, 2021(2), 505–518.

- Widaryani, H. U., dan Kiswanto. 2020. Analysis of Factors Affecting the Quality of Local Government Financial Statements. *Accounting Analysis Journal*, 9(1), 53–59.
- Wuriasih, A. (2018). Analisis Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintahan Daerah. Studi pada Badan Pengelolaan Keuangan dan Aset Daerah di Kabupaten Manokwari. *Jurnal Ilmiah Ekonomi*, 17-41.
- Zubaidi, N., et al. 2019. Pengaruh Kompetensi Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan. *International Journal of Social Science and Business*, 3(2), 68–76. <https://doi.org/10.23887/ijssb.v3i2.17579>