

# The Effect of Employee Competency and Government Internal Control System on The Quality of Financial Reports at The Regional Office Of The Ministry of Law and Human Rights Southeast Sulawesi

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**Abstract**— The purpose of this study was to determine and analyze the effect of employee competence and internal control systems on the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. This research approach is a survey with an explanatory research design. Data collection is done by using an instrument in the form of a questionnaire. The population of this research is all employees or financial management officials at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. Determination of the number of samples was carried out using a census so that the research sample obtained was 70 respondents. The analytical tool used is Multivariate Regression Analysis with SPSS program package.

The results of the study indicate that (1) Employee competence and the Internal Control System simultaneously have a positive and significant effect on the quality of financial reports. (2) employee competence has a positive and significant effect on the quality of financial reports, (3) the internal control system has a negative and insignificant effect on the quality of financial reports. The contribution of the influence of competence and internal control system is shown by the value (R<sup>2</sup>) of 53.8% and the remaining 46.2% is influenced by other variables outside the research model.

**Index Terms**— Competence, Internal Control System, and Quality of Financial Report.

## 1 INTRODUCTION

The Quality of financial reports must be prepared to increase accountability and improve the quality of decision-making. The quality of financial reports can be seen from the aspect of qualitative characteristics, namely relevant, reliable, understandable, and comparable. Assessment of the quality of financial reports can be seen from the opinion on the financial statements provided by the Supreme Audit Agency (BPK). One sign that the financial statements are considered to be of high quality is when the BPK gives an Unqualified Opinion (WTP). The quality of government financial reports is strongly influenced by factors of compliance with accounting standards, human resource capabilities, and the support of the existing accounting system. It is also inseparable from the dynamics of external change that cannot be controlled by the organization. The government's financial reports are then submitted to the DPR/DPRD and the general public after being audited by the Supreme Audit Agency (BPK). Financial reports are the government's main accountability tool, which also provides information to outsiders and the public about the efficiency with which the organization's economic resources are used. Accountability is the principle of accountability which means that the budgeting process starting from

planning, preparation, and implementation must be reported and accounted for to the DPR and the community (Mardiasmo, 2004:105).

The change in cash-based accounting to accruals is not just a technical problem of recording transactions and presenting financial statements, but requires accounting policies (accounting policy), the accounting treatment for a transaction (accounting treatment), accounting choices, and designing or analyzing accounting systems that there is. Therefore, the government's financial reporting process must be carried out by competent Human Resources (HR) to be able to prepare and present quality Financial Reports.

Then to assess the accuracy of implementing organizational policies and take corrective actions if there are deviations, a supervisory role (internal audit) is needed so that the organization can achieve its goals efficiently and effectively. Observing the broad topic of supervision, the supervisory system is built based on an internal and external institutional approach, namely the government's external audit system and the government's internal control system. Although the existence of these institutions is quite diverse until now the role of each institution has not been optimal.

Previous research conducted by Herawaty (2014), Sinarwati, et al (2014), Ariesta (2013) and Armando (2013), Darmawan, et al (2014) showed that the implementation of the internal control system had a positive and significant effect on the quality of regional financial reports. The results of Drama (2014) and Inapty, et al (2015) show that the internal control system does not affect the Quality of Financial Report Information.

Another factor that affects the quality of financial reports is the competence of the apparatus or employees. Ni Made Sukmaningrum (2012) defines human resources as the main supporting pillar as well as the driving force of the organization to realize the vision and mission as well as the goals of the organization. Human resources are one of the most important organizational elements, therefore it must be ensured that the management of human resources is carried out as well as possible to be able to contribute optimally in efforts to achieve organizational goals.

The latest phenomenon arising from several statements, based on information sourced from [www.finance.detik.com](http://www.finance.detik.com) on July 19, 2018 that the Minister of Finance, Sri Mulyani Indrawati, revealed the Unqualified Predicate (WTP) given by the Supreme Audit Agency (BPK) for financial reports from institutions/institutions are only a sign that the process has been prepared by applicable accounting standards. Therefore, the predicate of WTP does not guarantee that an institution is free from acts of corruption, or wasteful in preparing the budget.

## 2. LITERATURE REVIEW

### 2.1. Employee Competence

Spencer (in Palan, 2007: 6), suggests that competence refers to the characteristics that underlie behavior that describes the motives, personal characteristics (characteristics), self-concept, values, knowledge, or expertise brought by someone who is a superior performer (superior performer). at workplace. Competence can be formed, among others, through education and training so that they can carry out their duties according to the desired standards. With the competence possessed by every government official, it is hoped that the government's tasks can run well. With the skills, abilities, and authority they have, the community must believe and hope that all their affairs can be fulfilled.

Guy et al. (2002) in Sukmaningrum (2012), states that competence is the knowledge and expertise needed to complete the task. Competence of local government apparatus means the ability that must be possessed by an apparatus in the form of knowledge, skills, attitudes, and behaviors needed in carrying out their duties.

### 2.2. Government Internal Control System

According to Government Regulation Number 60 of 2008 concerning the government's internal control system, it states that: "The internal control system is an integral process for actions and activities carried out continuously by the leadership

and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. - invitation".

This Government Regulation No. 60 of 2008 is the result of the adoption of The Committee of Sponsoring Organizations of the Treadway Commissions (COSO) Internal Control Concept which has been adapted to the state of government in Indonesia. According to COSO on the system of internal control states that "Internal control is a process, carried out by the board of directors (BOD), management, and other personnel of the entity, which is designed to provide reasonable assurance about the achievement of objectives classified as operating effectiveness and efficiency reliability of financial reporting, and compliance with applicable laws and regulations".

### 2.3. Financial Report Quality

According to Government Regulation No. 71 of 2010 the definition of financial statements is as follows: "Financial statements are structured reports regarding the financial position and transactions carried out by a reporting entity."

According to Mardiasmo (2004:159), the definition of financial statements is: "Financial reports of public sector organizations are an important component to create public sector accountability."

According to Bastian (2010:297), the definition of financial statements is: "Public sector financial statements are a representation of the financial position of transactions carried out by a Public Sector entity."

From some of the statements above, it can be concluded that financial statements are written reports that provide information about the financial position of transactions carried out by a reporting entity that is communicated and by the actual situation to users so that they are reliable and do not harm the users of the realized financial statements in value for money.

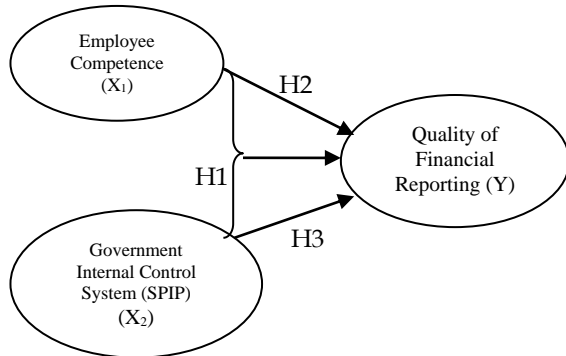
## 3 CONCEPTUAL FRAMEWORK AND HYPOTHESES

### 3.1 Conceptual Framework

According to Government Regulation No. 60 of 2008 concerning the government internal control system (SPIP) is defined as an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, and asset security, and compliance with laws and regulations. With the failure of internal control, many irregularities and leaks were found in the report

financial statements, which indicates that the financial statements do not meet the characteristics/value of information, namely reliability.

Based on the empirical and conceptual theories above, the conceptual framework of this research can be described as follows:



### 3.2 Research Hypotheses

Based on the theoretical concepts and previous research presented by previous researchers, the formulation of this research hypothesis is as follows:

1. H1: Employee Competence and Government Internal Control System (SPIP) simultaneously have a positive and significant effect on the Quality of Financial Reports.
2. H2: Employee Competence partially has a positive and significant effect on the Quality of Financial Statements.
3. H3: The Government Internal Control System (SPIP) partially has a positive and significant effect on the Quality of Financial Reports.

## 4. RESEARCH METHOD

This research is classified as quantitative research because in this study the hypothesis that has been stated previously was tested. This study examines the relationship between employee competence and the Internal Control System that significantly influences the Quality of Financial Reports for the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi.

The type of data to be researched is secondary data, in the form of historical records or reports that have been compiled in archives (documentary data) and obtained directly from the research location using questionnaires and distributed to respondents who are spread throughout the Work Units within the Regional Office of the Ministry of Law and Human Rights, Southeast Sulawesi. The sampling technique in this study used the purposive sampling method, which is only the employees who are responsible for budget management and preparation of financial reports, consisting of KPA/PPK, PPSPM, Expenditure Treasurer, BPP, Head of Sub-Division of TU / Head of Sub-Division of Management / Head of TU and Staff assigned to compile Financial Reports (Saiba operator and Cek BMN operator). Analysis of the data used in this study using the SPSS tool which consists of the results of multiple linear regression analysis and hypothesis testing.

## 5. RESEARCH RESULTS AND DISCUSSION

### 5.1 Research Results

#### Classic Assumption Test

##### Normality Test

The normality test is used to determine whether a regression has a normal distribution or not which can be seen in the analysis of graph 1. In the scatter diagram of SPSS data processing results with the conclusion that if the data spread around the diagonal line and follows the direction of the diagonal line, then the model has met the assumption of normality and On the other hand, if the data spreads far from the diagonal line, the model does not meet the normality assumption (Santoso, 2012). The results of the normality test can be seen in Figure 1 below:

Figure 1. Data Normality Test Chart

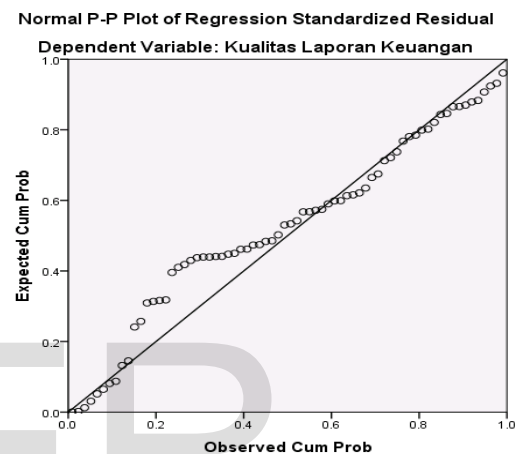


Figure 1 above shows the data spread around the diagonal line where this result explains that the data to be regressed in this study is normally distributed.

##### Multicollinearity Test

Multicollinearity test is a condition where the independent variables influence each other strongly. A good multiple linear regression equation is an equation that is free from multicollinearity, the presence or absence of multicollinearity problems in a regression model can be detected with VIF (Variance Inflation Factor) and tolerance values. A regression model is said to be free from multicollinearity problems if it has a VIF value <10 and has a tolerance value above 0.1. The criteria for a regression model that is free from multicollinearity if it has a VIF value must not be more than the cut of point 5 (Ghozali, 2010). The results of the multicollinearity test can be seen in Table 1 below:

Table 1. Multicollinearity Test Results

Coefficients <sup>a</sup>			
Model	Collinearity Statistics		Cut of Point
	Tolerance	VIF	
1			
(Constant)			
Employee Competence	.785	1.275	≤ 5 (Ghozali, 2010)
Internal Control System	.785	1.275	

a. Dependent Variable: Quality of Financial Statements

Source: Research Results, 2021 (data processed)

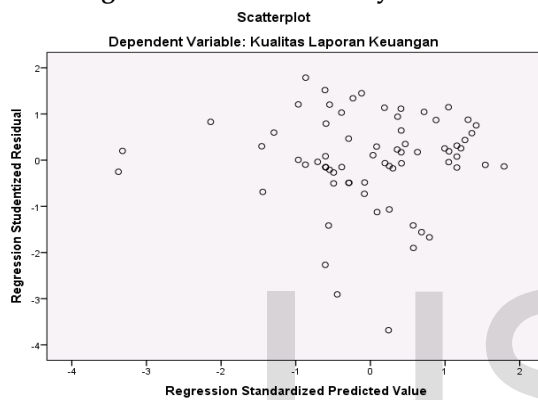
Based on the results of data processing in the table above, the

VIF value and tolerance of all variables in this study did not experience multicollinearity. This is indicated by the three variables which have a VIF value of less than 10. The test results indicate that in this regression model all variables are independent and there is no multicollinearity problem.

### Heteroscedasticity Test

Detection of the presence or absence of heteroscedasticity problems in a regression model can be done by looking at the pattern of dots on a scatterplot graph with the basis for making decisions, namely if there is a certain pattern such as dots forming an orderly pattern then heteroscedasticity has occurred. The results of the heteroscedasticity test show that the points that spread do not form certain patterns and are spread well above the number 0 on the Regression Studentized Residual (y) axis.

**Figure 2. Heteroscedasticity Test Chart**



Source: Research Results, 2021 (data processed)

The results of this test show that this regression model is free from heteroscedasticity problems so that the regression model is feasible to use to predict employee performance variables based on independent variables.

### Hypothesis Test

#### Multiple Linear Regression Equation Analysis

A good regression equation model meets the requirements of classical assumptions including all data are normally distributed, the model must be free from symptoms of multicollinearity and free from heteroscedasticity. From the previous analysis, it has been proven that the equation model proposed in this study has met the requirements of the classical assumptions so that the equation model in this study is considered good. Based on the results of the multiple linear regression equation, the results are obtained as in the following table 2:

**Table 2. Results of Multiple Linear Regression Analysis**  
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.294	.504		.583	.562
1 Employee Competence	.694	.110	.591	6.294	.000
Internal Control System	.273	.114	.224	2.385	.020

a. Dependent Variable: Quality of Financial Statements

Source: Research Results, 2021 (data processed)

Based on the table above, the multiple linear regression equations in this study are:

$$Y = 0.294 + 0.694(X_1) - 0.273(X_2) + 0.504$$

1. The value of the constant (intercept) of 0.294 means that if the competence and the internal control system change, the quality of the financial statements will change proportionally. The regression coefficient shows that there is a linear relationship between the variables x and y, so the constant value is ignored.
2. The regression coefficient X1 for the competency variable is positive 0.694, meaning that the influence of the competency variable is in line with improving the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi.
3. The regression coefficient X2 for the internal control system variable is positive 0.273, meaning that the influence of the internal control system variable is in the direction of improving the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi.
4. From the output display of SPSS results, the Standard error (SE) is 0.504, that is, the smaller the SE value, the more accurate the regression model in predicting the dependent variable.

### Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination is a quantity that indicates the magnitude of the variation in the dependent variable (Quality of Financial Statements) which can be explained by the independent variables (Employee Competence and SPIP). The coefficient of determination is used to measure how far the variable competence of employees and SPIP in explaining the variable quality of financial statements. The value of the coefficient of determination is determined by the value of R square can be seen in the table 3:

**Table 3. Value of Coefficient of Determination (R square)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.714 <sup>a</sup>	.510	.524	.425

Source: Research Results, 2021 (data processed)

Based on the table, the value (R<sup>2</sup>) of 0.714 means that the ability of the independent variables, namely the competence variable and the internal control system can explain the variation of the financial report quality variable at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi, which is 71.4% and the remaining 28.6% is influenced by other variables outside the research model.

### Simultaneous Test/F-Test

Simultaneous test/F-test was conducted to determine the level of positivity and significance of all independent variables of competence and internal control system on the dependent variable of financial report quality. The results of the F-test in this study can be seen in Table 4 below:

**Table 4. Simultaneous Test Results (F-test)**  
ANOVA<sup>a</sup>

	Model	Sum of Squares	Df	Mean Square	F	Sig.
	Regression	12.585	2	6.293	34.801	.000 <sup>b</sup>
1	Residual	12.115	67	.181		
	Total	24.700	69			

a. Dependent Variable: Quality of Financial Statements

b. Predictors: (Constant), Internal Control System, Employee Competence

Source: Research Results, 2021 (data processed)

Based on the table above, the F-count results are 34,801 while the F-table at  $\alpha = 0.05$  with the numerator degree 2 and the denominator degree 69, the F-table is 3.31, so from this result it is known that  $F_{\text{count}} > F_{\text{table}}$  and the significance is 0.000 or less than  $\alpha = 0.05$ . Thus, it can be concluded that the competence variable and the internal control system together have a positive and significant effect on the dependent variable, namely the quality of financial reports.

### Partial Test/t-Test

The results of partial hypothesis testing can be seen in Table 2:

1. Unstandardized regression coefficients for the competence variable with a positive sign of 0.694 and the  $t_{\text{count}}$  value of 6.294 is greater than the  $t_{\text{table}}$  value of 1.662, or the sig t value for the competency variable 0.000 is smaller than alpha (0.05). Thus, partially it is said that the competence variable has a positive and significant effect on the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi.
2. Unstandardized regression weight coefficient value for the internal control system variable is positive at 0.273 and the  $t_{\text{count}}$  value is 2.385 smaller than the  $t_{\text{table}}$  value of 1.662 or the sig t-value for the internal control system variable is 0.020 smaller than alpha (0.05). Thus, partially it is said that the internal control system variable has a positive and significant effect on the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi, which means that with the implementation of an internal control system, the resulting financial reports will increase in quality in the future.

## 5.2 Discussion

### The Effect of Competence on the Quality of Financial Reports

The results of this study indicate that competence has a positive and significant effect on the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. Thus the results of this study can prove that a good level of competence can make a significant contribution to improving the quality of financial reports. This study reflects that a good competence which is reflected through knowledge, skills, values, attitudes, and individual characteristics can support variations in change and has a positive and significant contribution to improving the quality of financial reports. There-

fore, the higher competence will certainly have an impact on the completion of the tasks carried out by an employee which in turn improves high-quality financial reports.

The results of the study were strengthened by respondents' responses to competencies that had an average value of answers that were on a good rating scale. This shows that the competence to improve the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi which consists of knowledge, skills, values, attitudes and individual characteristics is good. From these results, it can be concluded that the form of competence that has been given by the performance that respondents show in presenting the management of making financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi.

Human resources are the main supporting pillar as well as the driving force of the organization to realize the vision and mission as well as the goals of the organization (Wiley, 2002 in Sukmaningrum, 2012). According to Wirawan (2009: 1), human resources are resources that are used to mobilize other resources to achieve organizational goals. Human resources are people who are employed in an organization or company which will later become the main supporting pillars and drive the organization's wheels. to achieve the goals of the organization itself.

The results of this study are in line with research conducted by Jefry Gasperz (2019), Agus Muhardi Amin, Erlina, Syamsul Bahri (2017), Lia Hanifa, Andi Basru Wawo, Husin (2016) found that human resource competence has a positive effect and significant to the quality of financial statements. However, different results are shown by research conducted by Fadilah Hazrita, M. Rasuli, and Kamaliah (2018), Lilis Wijayanti (2017) which does not affect the quality of financial statements.

### The Influence of the Government's Internal Control System on the Quality of Financial Reports

The results showed that the internal control system variable had a positive and significant effect on the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. This shows that even with the implementation of the internal control system, the quality of financial reports will be significantly higher. So if the implementation of the internal control system goes well and optimally, the quality of the financial reports produced will continue to increase. Ideally, the higher the implementation of the internal control system implemented by the government, the tendency for the quality of financial reports to be more perfect.

According to PP No. 60 of 2008, the government's internal control system is a system designed in such a way and comprehensively implemented within the central government and local governments to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance. to the laws and regulations. The internal control system is very important to implement in realizing clean government and good governance. Internal control systems need to be implemented throughout the organization, whether public sector organizations, business sector organizations, or social organizations. Deviations, fraud, and errors can be mini-

mized by having an adequate internal control system.

Agustina and Riharjo (2016) examined the factors that influence the weakness of local government internal control, the results of the study show that information and communication hurt on the weakness of government internal control. The smoother the flow of information and communication within the area of government agencies, the fewer cases of internal control weaknesses. So that if technology and communication are utilized optimally, it can improve the implementation of an effective government internal control system.

The results of this study are supported and are in line with research conducted by Triyanti and Indah Mustikawati (2018), Irwansyah, Tantri Wulandari (2018), Lilis Wijayanti (2017), Panji Febryawan (2017), which found that the government's internal control system had a significant effect on the quality of financial reports. However, different results are shown by research conducted by Fikri, Inapty, and Martiningsih (2019) that the internal control system has no significant effect on the quality of financial statement information.

### Research Limitations

The researcher realizes that the implementation of this study cannot be separated from the limitations experienced, including:

1. This research is limited only to employees who handle budget execution and preparation of Financial Statements at the Southeast Sulawesi Ministry of Law and Human Rights Regional Office Work Unit as the Accounting Unit for Assisting Budget-Regional Users (UAPPA-W), of course not representative of the Regional Office of the Ministry of Law and Human Rights. Human rights throughout Indonesia, because it can limit the ability to generalize the findings of this study, especially to the Ministry of Law and Human Rights or other ministry agencies.
2. This research is limited to survey data analysis which presents an analysis of causal effect in one-time point (cross-sectional). Furthermore, this research was conducted in the form of verification only to analyze and test the effect of employee competence and internal control system on the quality of financial reports. In addition, this research data use employee perceptions through self-assessment or self-appraisal.

## 6. Conclusions and Suggestions

### 6.1 Conclusion

Based on the results of the discussion and research findings, some conclusions can be drawn from this research as follows:

1. Competence of human resources and internal control systems simultaneously have a positive and significant effect on the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. This means that the higher the competence of human resources and the internal control system that is owned, the higher the quality of the resulting financial statements.
2. There is a positive and significant influence between the competence of human resources on the quality of

financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. This means that the better the competence of human resources, the better the quality of the financial reports produced.

3. There is a positive and significant influence between the internal control system on the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. This means that the better the implementation of the elements of the internal control system, the better the quality of the financial reports produced.

### 6.2 Suggestions

Suggestions that can be given:

1. The Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi should be more careful in producing financial reports so that they are free from repeated errors so that the quality of the resulting financial reports is better.
2. For Further Research, The variables used in this study are limited, therefore further researchers can add other variables related to the quality of financial statements.

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