

The Influence Of Accounting Information System Utilization And Internal Control On The Quality Of Regional Financial Reports With Accounting Understanding As A Moderating Variable (Study At The Jambi Provincial Government Office)

Pengaruh Pemanfaatan Sistem Informasi Akuntansi Dan Pengendalian Internal Terhadap Kualitas Laporan Keuangan Daerah Dengan Pemahaman Akuntansi Sebagai Variabel Moderasi (Studi Pada Dinas Pemerintah Provinsi Jambi)

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ABSTRACT

This study examines the impact of accounting information system utilization and internal control on the quality of local government financial reports, with accounting comprehension as a moderating variable. The research was conducted in the Provincial Government Offices of Jambi, employing a quantitative approach based on primary data collected through structured questionnaires. The sample consists of employees from 21 government offices, and data were analyzed using multiple linear regression and Moderated Regression Analysis (MRA) with SPSS version 25. The findings reveal that the utilization of accounting information systems does not significantly influence the quality of financial reports. In contrast, internal control has a significant positive effect. Furthermore, accounting comprehension strengthens the relationship between both accounting information systems utilization and internal control with the quality of financial reports. This study concludes that enhancing the quality of local government financial reports requires the optimization of internal controls and effective utilization of accounting information systems, supported by sufficient accounting comprehension among personnel. These insights provide valuable contributions to advancing transparency and accountability in local government financial management practices.

Keywords: Accounting Information System, Internal Control, Accounting Comprehension, Financial Report Quality, Local Government.

ABSTRAK

Penelitian ini menguji pengaruh pemanfaatan sistem informasi akuntansi dan pengendalian internal terhadap kualitas laporan keuangan pemerintah daerah, dengan pemahaman akuntansi sebagai variabel moderasi. Penelitian dilakukan di Kantor Pemerintah Provinsi Jambi dengan pendekatan kuantitatif berdasarkan data primer yang dikumpulkan melalui kuesioner terstruktur. Sampel terdiri dari pegawai di 21 kantor pemerintahan, dan data dianalisis menggunakan regresi linier berganda dan Moderated Regression Analysis (MRA) dengan SPSS versi 25. Temuan menunjukkan bahwa pemanfaatan sistem informasi akuntansi tidak berpengaruh signifikan terhadap kualitas laporan keuangan. Sebaliknya, pengendalian internal berpengaruh positif signifikan. Lebih lanjut, pemahaman akuntansi memperkuat hubungan antara pemanfaatan sistem informasi akuntansi dan pengendalian internal dengan kualitas laporan keuangan. Penelitian ini menyimpulkan bahwa peningkatan kualitas laporan keuangan pemerintah daerah memerlukan optimalisasi pengendalian internal dan pemanfaatan sistem informasi akuntansi secara efektif, didukung oleh pemahaman akuntansi yang memadai di kalangan pegawai. Wawasan ini memberikan kontribusi berharga untuk memajukan transparansi dan akuntabilitas dalam praktik pengelolaan keuangan pemerintah daerah.

Kata Kunci: Sistem Informasi Akuntansi, Pengendalian Intern, Pemahaman Akuntansi, Kualitas Laporan Keuangan, Pemerintah Daerah.

1. INTRODUCTION

The quality of regional government financial reports in Indonesia remains a crucial issue that requires in-depth study, considering the numerous cases related to the weakness of those financial reports. The government continues to strive for various changes to achieve reliable, accountable, and transparent state financial management (Lestari et al., 2020). This is in line with the mandate of Law No. 32 of 2004 on Regional Government and Law No. 33 of 2004 on Financial Balance between the Central Government and Regional Governments, which requires the government to meet accountability in terms of budgeting, accounting control, and reporting systems (Eriani et al., 2018).

The phenomenon occurring in Jambi Province indicates an increase in issues related to regional financial management. Based on the 2022 LHPD, the Jambi Province BPK Representative revealed 344 issues worth Rp40,728.66 million, consisting of 164 weaknesses in the Internal Control System (SPI) and 180 instances of non-compliance with regulations. This condition even worsened in 2024, where 356 issues worth Rp91,828.38 million were found, including 129 weaknesses in the Internal Control System (SPI) and 227 regulatory non-compliances (BPK RI, 2024). To address these issues, the government has issued PP No. 60 of 2008 concerning the Government Internal Control System (SPIP) and Presidential Instruction No. 4 of 2011 on the acceleration of improving the quality of state financial accountability. The implementation of these regulations is expected to optimize internal control in addressing the low quality of financial information (Eriani et al., 2018).

Previous research shows varied results regarding the factors that influence the quality of financial statements. Regarding internal control, the research by Eriani et al. (2018), Lestari & Dewi (2020), and Rohmah et al. (2020) found a positive influence on the quality of financial statements. However, different findings were revealed by Gustina (2021) and Atharrizka et al. (2021). Similarly, in the case of accounting information systems, Lestari & Dewi (2020) and Widiastuti et al. (2023) found a significant influence, while Mahfuz & Hanum (2023) did not find a meaningful influence.

O'Brien & Marakas (2010) assert that accounting information systems and internal controls are closely related, where the success of their implementation highly depends on the users' competence in operating the system. This shows the importance of accounting knowledge as a factor that can moderate the relationship between these two variables and the quality of financial statements.

2. LITERATURE REVIEW

2.1. Decision-Usefulness Theory

Decision-usefulness theory accounting information is part of the normative theory first used by Chambers. This theory emphasizes the importance of the value of accounting information in decision-making. The decision model approach aims to determine what information is needed to make a decision. This theory includes the requirements for the quality of accounting information that is useful in the decisions to be made by users. The premise of the usefulness-decision theory is the goal of accounting to provide financial information about the organization for decision-making that is beneficial to stakeholders.

2.2. Government Accounting Standards Government Accounting Standards (SAP)

Based on Government Regulation Number 71 of 2010, it is the accounting principles applied in the preparation and presentation of government financial statements. The implementation of SAP in Indonesia has undergone significant development with the application of the accrual basis, which began through Law Number 17 of 2003 on state finance. The shift from a cash basis to a full accrual basis was then reinforced by the issuance of Government Regulation Number 71 of 2010, which mandated the full implementation of accrual-based accounting by 2015. This is also reinforced by the Minister of Home Affairs

Regulation Number 64 of 2013 regarding the implementation of accrual-based SAP in local governments.

2.3. Regional Financial Report

Regional financial statements are a form of accountability for regional financial management, consisting of several main components. Based on Government Regulation Number 71 of 2010, the components of financial statements include the Budget Realization Report (LRA), the Changes in Budget Surplus Report, the Balance Sheet, the Operational Report, the Changes in Equity Report, the Cash Flow Report, and the Notes to the Financial Statements. These financial statements aim to provide useful information for users in assessing accountability and making economic, social, or political decisions.

2.4. Accounting Information System

Accounting Information System (AIS) is an integration of various transaction processing systems that convert data into financial information. According to Susanti (2017), the Accounting Information System (AIS) is a collection of subsystems or components, both physical and non-physical, that are interconnected and work together harmoniously to process transaction data related to financial issues into financial information. SIA has six main components, namely human resources, procedures and instructions, organizational data, software, information technology infrastructure, as well as internal control and security measurement.

2.5. Internal Control

Internal control is a process designed to provide reasonable assurance of achieving the objectives of reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable regulations. The internal control process consists of five elements: control environment, risk assessment, control activities, information and communication, and monitoring. Internal control can be divided into accounting internal control, which aims to safeguard the organization's assets and verify the accuracy of accounting data, and administrative control, which aims to promote efficiency and compliance with management policies.

2.6. Quality of Financial Statements

The quality of financial statements according to Government Regulation Number 71 of 2010 is determined by four main qualitative characteristics. First, relevant, which means the information can influence user decisions by having feedback and predictive benefits, being timely, and complete. Second, reliable, which requires information to be free from material errors, present facts honestly, and be verifiable. Third, it must be comparable, both with previous periods and with other entities that apply the same accounting policies. Fourth, it must be understandable, meaning the information can be comprehended by users and presented in forms and terms that align with users' understanding..

3. METHOD

In this study, the method used is a quantitative method based on the philosophy of positivism. The research was conducted within the environment of the Jambi Provincial Government, with the research subjects being the Office of the Jambi Provincial Government, while the research objects focused on the Accounting Information System, Internal Control, and Accounting Understanding applied by the local government. The population in the study includes all employees from 21 Government Office Departments of Jambi Province, which in 2023 recorded a total of 9,005 employees. For sampling, this study uses a saturated sampling method where the entire population is used as the sample, which includes the Head of the

Department, Secretariat, Heads, and Staff of the Finance and Asset Subsections from all departments involved in the preparation of financial reports.

Data collection was conducted through the direct distribution of questionnaires to respondents to obtain primary data. This study uses three types of variables, namely independent variables consisting of Accounting Information Systems (X1) and Internal Control (X2), a dependent variable in the form of Financial Statement Quality (Y), and a moderating variable, namely Accounting Understanding (Z). In its measurement, this study uses a Likert scale with a range of values from 1 (Strongly Disagree) to 5 (Strongly Agree). This research uses SPSS software (Statistical Package for the Social Sciences) for statistical processing and analysis, this research applies a series of tests that begin The validity uses Moment Product Correlation (calculated $r >$ table r value) and reliability test of the questionnaire uses the Cronbach's alpha methods (Cronbach's alpha value > 0.70) to measure the quality of the research instrument. Next, classical assumption tests are conducted, including normality ($>0,05$), multicollinearity (VIF less than 10), and heteroscedasticity tests, to ensure that the research model meets the requirements for regression analysis. In data analysis, this research uses two regression analysis approaches, namely multiple linear regression and Moderated Regression Analysis (MRA), complemented by hypothesis testing through the F-test for simultaneous influence and the t-test for partial influence, as well as the calculation of the Coefficient of Determination (R^2) used to measure the extent to which variation in the dependent variable can be explained by variation in the independent variable. Through this approach, the research is expected to provide comprehensive insights into the factors affecting the quality of financial reports in the environment of the Jambi Provincial Government.

4. RESULT AND DISCUSSION

This research involves 84 employees from 21 Government Office Departments of the Jambi Province who are engaged in administrative and management processes. The data collection process was carried out by distributing questionnaires directly to 84 employees. From the 84 questionnaires distributed, the researcher successfully collected all the completed questionnaires. The success of comprehensively collecting this data allows researchers to conduct analysis without any missing or unfilled data. The analytical process includes the coefficient of determination test, classical assumption test, hypothesis test, multiple linear regression analysis, and moderation regression analysis. This is done to examine the Utilization of Accounting Information Systems and Internal Control on the Quality of Regional Financial Reports with Accounting Understanding as a Moderating Variable.

1. Result of the Determination Coefficient Test (R²)

Table 1 Result of the Determination Coefficient Test (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.672 ^a	.452	.417	2.252
a. Predictors: (Constant), X2.M, Pemanfaatan Sistem Informasi Akuntansi, Pengendalian Internal, Pemahaman Akuntansi, X1.M				

Source: Data processed by the researcher, 2024

The Adjusted R Square value of 0.417 indicates that the independent variables in the model (Utilization of Accounting Information Systems, Internal Control) along with the moderating variable (Accounting Understanding) are able to explain 41.7% of the variation in Financial Statement Quality. Meanwhile, the remaining 58.3% is explained by other variables not included in this research model.

2. Results of Multiple Linear Regression Analysis

Multiple linear regression analysis is conducted to test the influence of two or more independent variables (explanatory) on one dependent variable (Ghozali, 2009). This analysis aims to see whether there is a relationship between the independent variables and the dependent variable, as well as to predict the value of the dependent variable if the value of the independent variables increases or decreases.

Table 2 Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.126	4.489		1.810	.074
	Pemanfaatan Sistem Informasi Akuntansi	.117	.111	.113	1.058	.293
	Pengendalian Internal	.488	.101	.518	4.835	.000

a. Dependent Variable: Kualitas Laporan Keuangan

Source: Data processed by the researcher, 2024

The analysis results show that the constant value of 8.126 indicates that if the Utilization of Accounting Information Systems (X1) and Internal Control (X2) are zero, the Quality of Financial Reports (Y) will remain at 8.126. Additionally, the variable of Accounting Information System Utilization has a regression coefficient of 0.117, which means that if other independent variables remain constant, an increase of one unit in Accounting Information System Utilization will result in an increase in Financial Statement Quality by 0.117. This shows that the utilization of accounting information systems contributes positively to the quality of financial reports. On the other hand, the Internal Control variable has a regression coefficient of 0.488, which indicates that assuming other independent variables remain constant, an increase of one unit in Internal Control will improve the Quality of Financial Statements by 0.488. These findings confirm that internal control also positively contributes to the quality of financial reports.

3. Hypothesis Test Results (t-test)

The results of the linear regression analysis in table 2 above show that the variable Utilization of Accounting Information Systems (X1) has a regression coefficient of 0.117, with a t-value of 1.058 which is smaller than the t-table (1.664) and a significance value of 0.293 which is greater than 0.05. This indicates that the influence of the Utilization of Accounting Information Systems on the Quality of Financial Statements is not statistically significant. On the other hand, the Internal Control variable (X2) shows a regression coefficient of 0.488, with a t-value of 4.835 which is greater than the t-table value (1.644) and a significance value of 0.000 which is less than 0.05. These findings indicate that Internal Control has a positive and significant effect on the Quality of Financial Reports.

4. F-Test Results

The F-test is used to test the overall significance of the model and to help answer the question of whether the regression model used is good enough to explain the relationship between the variables being studied.

Table 3 F-test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	249,625	2	124,813	21,401	.000 ^b
	Residual	472,410	81	5,832		
	Total	722,036	83			

Source: Data processed by the researcher, 2024

The ANOVA table shows the analysis results to evaluate the influence of Internal Control

and the Utilization of Accounting Information Systems on the Quality of Financial Statements. The results show that the regression model used is statistically significant, with an F value of 21.401 and a significance (Sig.) value of 0.000. Because this significance value is less than 0.05, the regression model is considered capable of significantly explaining the relationship between the independent and dependent variables.

5. Results of Moderated Regression Analysis

MRA is used to examine the relationship between accounting information systems and internal controls on the quality of regional financial reports and accounting understanding as a moderating variable.

Table 4 Results of Moderated Regression Analysis (MRA)

Coefficients ^a				
Unstandardized Coefficients		Standardized Coefficients		Sig.
B	Std. Error	Beta		
42.881	55.571			.443
-3.961	1.504		-3.823	.010
3.544	1.494		3.765	.020
-1.330	2.600		-.765	.610
.192	.071		7.419	.008
-.151	.069		-6.738	.032

a. Dependent Variable: Kualitas Laporan Keuangan

Source: Data processed by the researcher, 2024

The results of the moderation regression analysis show that the constant value of 42.881 indicates that when all independent variables (Utilization of Accounting Information Systems and Internal Control) as well as the moderating variable (Accounting Understanding) and their interaction are valued at zero, the Quality of Financial Reports will be valued at 42.881. The interaction between the Utilization of Accounting Information Systems and Accounting Understanding (ZX1) has a significance value of 0.008, which is less than 0.05. These findings indicate that Accounting Understanding significantly strengthens the influence of Accounting Information System Utilization on the Quality of Financial Statements. Then, the interaction between Internal Control and Accounting Understanding (ZX2) shows a significance value of 0.032, which is also less than 0.05, indicating that Accounting Understanding significantly moderates the relationship between Internal Control and Financial Statement Quality.

5. DISCUSSION

Based on the research results regarding the influence of the Utilization of Accounting Information Systems, Internal Control, and Accounting Understanding on the Quality of Regional Financial Reports at the Jambi Provincial Government Office, the following conclusions can be drawn:

1. The Influence of Utilizing Accounting Information Systems: Research shows that the utilization of accounting information systems does not significantly affect the quality of regional financial reports. Although the system has been used, its contribution to the quality of reports is still minimal, possibly due to the low level of utilization by employees, lack of technical training, and limited technological infrastructure. Therefore, a comprehensive evaluation and enhancement of training and technological facilities need to be conducted to maximize the potential of the accounting information system.
2. The Influence of Internal Control: The research findings indicate that internal control has a positive and significant impact on the quality of regional financial reports. A good internal

control system, including task separation, strict supervision procedures, and audit mechanisms, significantly contributes to ensuring the accuracy and reliability of financial reports. Strengthening internal controls should be a priority for local governments to enhance integrity and transparency in financial management.

3. Understanding Accounting as a Moderating Variable: Understanding accounting plays an important role in moderating the relationship between internal control and the quality of financial statements. Employees with a good understanding of accounting can perform internal control functions more effectively, although their contribution to the utilization of accounting information systems is still limited. To improve the quality of financial reports, local governments need to focus on enhancing employees' competencies in accounting through regular training programs that cover accounting principles and the use of accounting information systems.

Based on the previously mentioned research findings and conclusions, the author offers a number of recommendations that the parties concerned may want to take into account, including:

1. Advice for Institutions: Local governments need to ensure that the information technology infrastructure for accounting information systems functions optimally with the procurement of adequate hardware and software as well as a reliable network. Regular training for employees on the use of accounting information systems and the implementation of internal controls is very important, covering technical aspects, understanding regulations, and case studies on financial report preparation. In addition, strengthening the internal control system through strict supervision, clear task division, and periodic internal audits needs to be carried out to prevent errors and fraud in financial reporting.
2. Suggestions for Future Research: Future research is advised to cover a wider area, such as local governments in other provinces or at the district/city level, in order to obtain more representative results. Using a mixed-methods approach that combines quantitative and qualitative analysis can provide more comprehensive insights, including in-depth interviews with employees to understand the challenges in financial management. In addition to the variables that have been studied, future research can also explore other factors such as organizational culture, leadership, or incentive systems that affect the quality of regional financial reports..

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