



The Influence of Regional Financial Management And Regional Financial Accounting Systems With Information Technology As Moderation Variables On The Quality Of Regional Financial Reports

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Abstract: The purpose of this study was to describe and analyze the processes of Financial Management and the Use of Financial Accounting Systems on the Quality of Financial Statements by Using Information Technology. This study uses a research design with associative research methods. The approach used in this research is a quantitative approach. The sample in this study were 50 respondents (Head of Agency, Secretary of Agency, Subdivision and Subdivision). The data in this study were obtained by distributing questionnaires. This research was tested using Multiple Linear Regression Analysis and Moderated Regression Analysis with the SPSS application. The results of this study indicate that regional financial management and regional financial accounting systems affect the quality of regional financial reports. Furthermore, this study shows that information technology is able to moderate the relationship between regional financial management and regional financial accounting systems on the quality of regional financial reports.

Keywords : Financial Management, Financial Accounting System, Information Technology Utilization and Financial Statement Quality

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I. Introduction:-

The implementation of government accounting standards has a significant influence on the quality of government financial statements. As this suggests that the better the government accounting standards are expected, the higher the quality of financial statements. This happens because of a high commitment to the organization, which allows managers to work more professionally, resulting in quality financial reports. Aaditya (Sanjaya, 2017). The average local government accounting system is still weak in order to produce relevant, reliable and trustworthy financial reports, local governments must have a reliable accounting system. Because a weak accounting system will result in lower reliability of the resulting financial statements which are also less reliable and less relevant for decision making. (Mardiasmo, 2006).

The need for the preparation of financial reports for local governments is to determine the economic resources owned, control of assets, liabilities and capital as well as revenue planning and the efficiency of costs incurred which ultimately as a tool for decision making for the Palopo City government. Therefore, the quality of the financial statements of the Palopo City government must be a concern to become a strategic document in formulating and analyzing future financial planning strategies, not just in fulfilling regulatory obligations. The quality of the financial statements of the Palopo City government can be seen from an assessment of the output of the accountability center for a matter, whether it is seen from a tangible aspect such as goods or an intangible aspect, such as an activity and indicators of cross-sectoral financial management, although Palopo City has achieved an Unqualified Opinion from 2015 to 2021 according to the Audit Report (LPH) of the Supreme Audit Agency of South Sulawesi Province Representative.

The Regional Asset Financial Management Agency is a work unit that has several functional similarities. The Palopo City Government is required not only to optimize regional financial management, but also to maximize regional asset management. However, regional asset management is not an easy matter, so far

the management of regional assets has not been well considered, so that regional asset management has not been able to run optimally. The Palopo City Government must be able to optimize regional asset management so that it can provide revenue for the region that can be used for regional development. Based on the local government financial report that received an Unqualified Opinion in the seventh year, it is inseparable from the many records that still have to be cleaned up, so that the financial and asset management of the Palopo City area has not been running well or optimally. This does not mean that it is free from irregularities.

The study was limited to several causes of the low quality of local government reports, including Local Financial Management and utilization of financial accounting information systems. The aim is to analyze the magnitude of the influence of each on the quality of financial statements. Quality financial reports are not only seen in terms of opinion, but the extent to which financial reports provide impact information that can be used as a reference for future budget planning, but the case in Palopo City is that financial reports are not fully used as a basis for economic decision making, on the other hand local government financial reports still have examination findings, both administrative findings and the nature of state / regional loss recovery, thus these examination findings affect the quality of local government financial reports.

The overall financial management activities include planning, implementation, administration, reporting, accountability, and supervision of local finances. In terms of regional financial management, local governments set goals and objectives and then make activity plans to achieve these goals and objectives. Regional financial management needs to be supported by an understanding of the regional financial accounting system so that financial administration in the regions has high accuracy and accountability. An adequate regional financial accounting system can provide assistance to verify transactions so that funds can be traced according to their purpose, as well as check the authority, efficiency, and validity of spending funds.

The government has endeavored to prepare reports based on the regional financial accounting system, so that local government financial reports can be of high quality. However, in reality, not all employees in the government understand the technology and regional financial accounting system. As for the purpose of information technology according to (Ramadhan, 2015), namely to solve problems, open up creativity, and increase effectiveness and efficiency in doing work.

The reason the researcher took the research title specifically at the Regional Financial and Asset Management Agency of Palopo City is because at the agency in question there is a device that complicates or combines the financial statements of the Regional Work Unit so as to produce the financial statements of the Palopo City government. The purpose of this study is to describe and analyze the processes of Financial Management and the Use of Financial Accounting Systems on the Quality of Financial Statements by Using Information Technology as well as factors that support and inhibit Financial Management and Financial Accounting Systems by Using Information Technology at BPKAD Palopo City. The Regional Financial and Asset Management Agency is a supporting element of local government in the field of financial management and regional assets. The financial and asset management agency of Palopo City has the task of supporting the implementation of regional government affairs based on the principles of economy and assistance in the field of financial management and regional assets.

Based on the above, the authors are interested in researching the title "The Effect of Regional Financial Management and Regional Financial Accounting Systems with Information Technology as a Moderating Variable on the Quality of Regional Financial Statements (Empirical Study of the BPKAD Office of Palopo City)".

II. Literature Review:-

Agency theory

Agency theory was first coined by Jensen and Meckling (1976). This theory discusses agency relationships where a certain party (principal) delegates work to another party (agent) in the form of a cooperation contract called "nexus of contract". According to Jensen and Meckling (1976), agency theory is a perspective that clearly describes the problems that arise with the separation between ownership and control of the company, namely the existence of conflicts of interest in the company. The company is an organization whose ownership is held by several shareholders. In reality, some shareholders control their own business, but some entrust it to a manager who is then referred to as an agent. As a result, the responsibility for managing the company is delegated to the manager which can cause the manager to act not in accordance with the activities of the principal. Managers in carrying out their duties have personal goals that conflict with the principal's goals in terms of maximizing shareholder prosperity. Reducing profits and dividend payments are carried out by managers by charging costs to the company.

Regional Financial Management

Regional Finance is all regional rights and obligations in the context of implementing regional government that can be valued in money including all forms of wealth related to the rights and obligations of the region

(Law No. 17, 2003). To be able to run the regional government with all the financial aspects contained therein, each regional head must be able to carry out good regional financial management in accordance with Permendagri No. 13 of 2006 concerning regional financial management guidelines, which explains that regional financial management is an overall activity that includes planning, implementation, administration, reporting, accountability, and supervision of regional finances (Permendagri No. 13, 2006).

Regional finances are managed in an orderly manner, in compliance with laws and regulations, effectively, efficiently, economically, transparently, and responsibly with due regard to the principles of justice, appropriateness, and benefits for the community, what is meant by orderly is that regional finances are managed in a timely and appropriate manner supported by administrative evidence that can be accounted for. This means that regional financial management carried out in accordance with laws and regulations and effective and efficient will be able to produce a good report and comply with the provisions because it is supported by strong evidence.

A management is closely related to internal control, a weak control system will affect the audit opinion in the financial statements (Nugraheni & Subaweh, 2008). One part of internal control is information and communication and monitoring, in agencies, of course, it requires communication information, let alone monitoring so that carrying out organizational management, especially finance, will be able to achieve results in accordance with the objectives. (Herawati, 2014) explains that information and communication and monitoring have a direct effect on the quality of financial reports. Thus, communication and monitoring are the process of achieving good management. The implementation of financial management guidelines followed by a good understanding of all employees involved will be able to produce quality financial reports as a form of accountability for financial management (Ovita & Husaini, 2013).

Regional Financial Accounting System

In producing quality reports, each entity must prepare financial reports in accordance with generally accepted accounting standards or internationally known as the International Accounting Standards Board (IASB) which is now called the International Financial Reporting Standard (IFRS) as a prerequisite for producing quality financial reports in the company. Similar to companies, the government must also be able to produce financial reports by referring to applicable standards in government in order to produce good quality financial reports (Nugraheni & Subaweh, 2008).

Therefore, the budget made by the central and local governments must be able to meet the wishes of the community, because after all the government is a public servant, this is due to its important role in realizing the optimization of government services to the community is an important goal of the existence of government organizations. Thus the government or local government must be able to plan and carry out work programs whose ultimate goal is to create community satisfaction as stated in the Regional Budget (APBD) and will be accounted for in the form of financial reports.

Quality of Regional Financial Statements

Based on Government Regulation Number 71 of 2010, financial statements are structured reports on the financial position and transactions carried out by the reporting entity (PP No. 71, 2010) and the qualitative characteristics of financial statements are normative measures that need to be realized in accounting information so that it can fulfill its purpose. While the general purpose of financial statements is to present information about the financial position, budget realization, budget balance more, cash flow, operating results and changes in equity of a reporting entity that is useful for users in making and evaluating decisions regarding the allocation of resources.

Quality or quality can be assessed by the level of good or bad or the level or degree of something. So that qualitative characteristics must be met in a financial report so that it can be assessed as a quality financial report.

Information Technology Utilization

One of the drivers and including government reform to realize good governance (especially in the implementation of regional autonomy) is the utilization of information technology in the administration of government, services, and development (Akadun, 2009). Computer as one of the components of information technology is a tool that can multiply the capabilities possessed by humans (Winidyaningrum and Rahmawati, 2010), even computers can also do work that humans may not be able to do. Processing data into information using computer assistance will further increase the value of the information produced.

Increasing the value of information, for example, information that has high value is information that is provided in a fast and precise time. Data processing can be carried out manually which will produce information with a longer time than data processing using a computer so that the costs incurred will be relatively more. Meanwhile, with the help of computers, data processing can be organized in such a way that the information produced is timely and at a cost that is still below the benefits generated.

Government Regulation number 56 of 2005 concerning Regional Financial Information Systems requires local governments to develop and utilize advances in information technology to improve the ability to manage regional finances, and distribute regional financial information to public services. The government needs to optimize the use of advances in information technology to build a network of management information systems and work processes that allow the government to work in an integrated manner by simplifying access between work units.

Central and local governments are obliged to develop and utilize advances in information technology to improve their ability to manage finances, and distribute financial information to public services. The government needs to optimize the use of advanced information technology for building network management information systems and work processes that allow the government to work in an integrated manner by simplifying access between units (Nuryanto and Nunuy, 2013).

Frame of Thought

The Thinking Framework is intended as a concept to explain the relationship between the variables to be studied based on the background of the theoretical studies that have been stated above. This study aims to determine whether or not there is an effect of the relationship between variables, namely Regional Financial Management (X1) and Regional Financial Accounting System (X2) as Independent variables and Utilization of Information Technology (Z) as a Moderating Variable while the Quality of Regional Financial Statements (Y) as the dependent variable. The conceptual framework of this research is described in the following model.

Conceptual Model

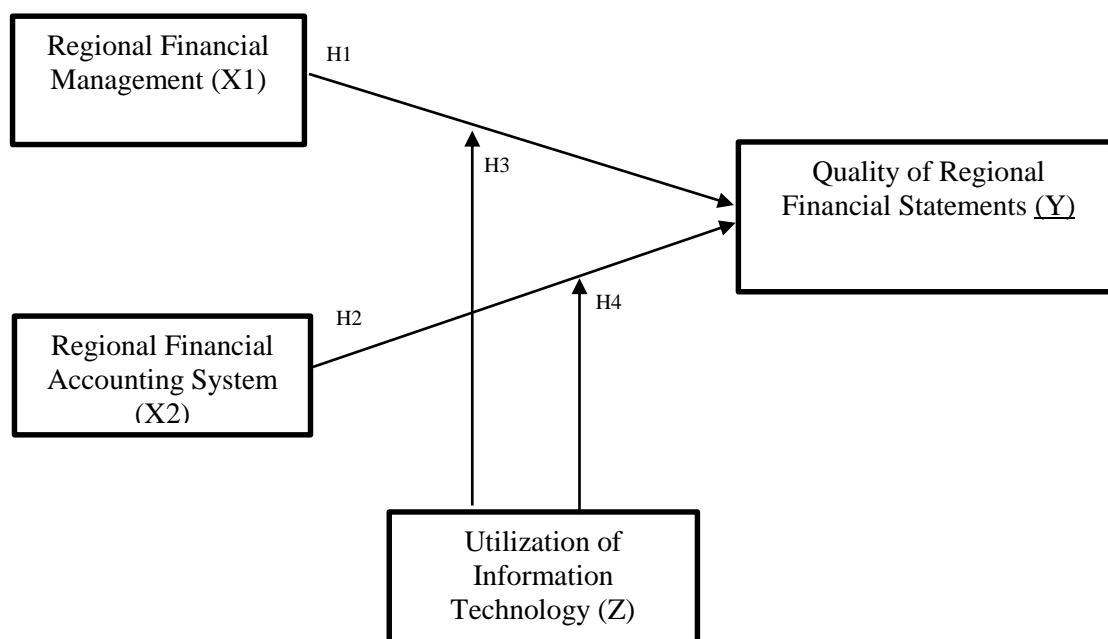


Figure 1. Skeleton Conceptual

III. Research Methods:

The purpose of this study was to describe and analyze the processes of Financial Management and the Use of Financial Accounting Systems on the Quality of Financial Statements using Information Technology. This type of research is quantitative research with a descriptive approach. The research approach used is associative research. Associative research is a study used to determine the relationship between two or more variables Sugiyono (2013). This research was conducted in the Palopo City government. The location that will be used as a research site is the Regional Financial and Asset Management Agency (BKAD). The technique used in this sampling is the Judgement Sampling technique. Judgement Sampling is a sampling technique based on the researcher's judgment that he is the best party to be used as a research sample because he has certain criteria. The samples in this study were the Head of the Agency, Secretary of the Agency, Subdivision and Subdivision so that the number of samples in this study was 50 people. The data collection technique in this study used a questionnaire that was distributed directly to the BPKAD Office in Palopo City. The research

used descriptive analysis methods using the SPSS program, (Multiple Linear Regression Analysis and Moderated Regression Analysis (MRA). The variables of this study are Financial Management and the Use of Financial Accounting Systems as independent variables, the quality of financial statements as dependent variables and Information Technology as moderating variables.

IV. Results:-

Description of Research Results

Multiple Linear Regression Analysis Test

The data analysis used in this study is multiple linear regression analysis. Data processing in this study used the SPSS.26 program, which in the calculation obtained the following results:

Table 1 Multiple Linear Regression Test Results

Table-1: Respondents' Responses Regarding

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.289	.504		2.561	.014
	Regional Financial Management	.370	.130	.396	2.835	.007
	Regional Financial Accounting System	.344	.145	.331	2.374	.022

a. Dependent Variable: QUALITY OF REGIONAL FINANCIAL REPORTS

Source: Data processed in SPSS Version.26 in 2023

Based on the multiple linear regression results data in Table 1 above, the regression equation results can be obtained as follows:

$$KLKD = 1,289 + 0.370 \text{ Financial Management} + 0.344 \text{ Accounting System} + e$$

The regression equation model above can be explained as follows:

- a. The constant of 1.289 indicates that the independent or dependent variable is considered constant, then the Quality of Regional Financial Reports is 1.289.
- b. The regression coefficient for Regional Financial Management of 0.370 is positive, so the existence of regional financial management variables can increase the quality of regional finances by 0.370.
- c. The regression coefficient for the Regional Financial Accounting System of 0.344 is positive, increasing the quality of regional financial reports by 0.344.

Moderated Regression Analysis (MRA)

To test the effect of moderating variables, an interaction test is used, namely Moderated Regression Analysis (MRA). The results of the Moderated Regression Analysis (MRA) test can be seen below:

Table 2 Moderated Regression Analysis (MRA) Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.648	.333		4.951	.000
	MODERASI X1	.075	.024	.448	3.099	.003
	MODERASI X2	.061	.025	.356	2.463	.017

a. Dependent Variable: QUALITY OF REGIONAL FINANCIAL REPORTS

Source: Data processed in SPSS Version.26 in 2023

Based on the Moderate Regression Analysis (MRA) equation, it can be interpreted and explained as follows:

1. The constant is 1.648. It means that if the independent variable is assumed to have a coefficient of 0 and there is no addition of moderation variables, then the quality of regional financial reports is 1,648.
2. The coefficient value of regional financial management after being moderated by the use of information technology is 0.075. It means that when there is an increase of 1 point in the regional financial management variable moderated by the utilization of information technology, there will be an increase in the variable quality of regional financial reports worth 0.075.
3. The coefficient value of the regional financial accounting system after being moderated by the use of information technology is 0.061. It means that when there is a 1 point increase in the regional financial

accounting system variable moderated by the utilization of information technology, there will be a decrease in the variable quality of regional financial reports worth 0.061.

Hypothesis Test

a. Hypothesis Test (t test) before moderation

The t test is needed to answer the hypothesis, namely whether there is an effect of the independent variable on the dependent variable. Determine whether there is an influence by comparing the significance value. If the significance value is below 0.05, it can be said that the independent variable can affect the dependent variable or in other words the hypothesis is accepted.

Table 3 Hypothesis Test Results (t Test) Before Moderation

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.289	.504		2.561	.014
	Regional Financial Management	.370	.130	.396	2.835	.007
	Regional Financial Accounting System	.344	.145	.331	2.374	.022

a. Dependent Variable: QUALITY OF REGIONAL FINANCIAL REPORTS

Source: Data processed in SPSS Version.26 in 2023

The recap of the hypothesis test results is described as follows:

1. Hypothesis test (H1)

The significant score of the regional financial management variable is 0.006. This value is below the criterion number, namely 0.05, with a calculated t value of 2.835. The results of this figure can be interpreted that regional financial management has a significant effect on the quality of financial statements with an influence that leads to a positive direction. So it is concluded that H0 is rejected H1 on regional financial management has a positive effect on the quality of financial reports is accepted.

2. Hypothesis test (H2)

The significant score of the regional financial management variable is 0.022. This value is below the criterion number, namely 0.05, with a t value of 2.374. The results of these figures can be interpreted that the regional regional financial accounting system has a significant effect on the quality of financial reports with an influence that leads to a positive direction. So it is concluded that H0 is accepted H1 on the regional financial accounting system has a positive effect on the quality of financial reports is accepted.

b. Moderation Hypothesis (t test)

Table 4 Hypothesis Test Results (t Test) Moderation

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.648	.333		4.951	.000
	MODERASI X1	.075	.024	.448	3.099	.003
	MODERASI X2	.061	.025	.356	2.463	.017

a. Dependent Variable: QUALITY OF FINANCIAL STATEMENTS

Source: Data processed in SPSS Version.26 in 2023

The recap of the hypothesis test results is described as follows:

1. Hypothesis test (H3)

The score of the significant number of regional financial management variables is 0.003. This value is below the criterion of 0.05, while when viewed from the t count of 3.099 it is smaller than the t table of 1.677. The results of these figures can be interpreted that the use of information technology is able to moderate the relationship between regional financial management and the quality of regional financial reports.

2. Hypothesis test (H4)

The score of the significant number of regional financial accounting system variables is 0.017. This value is above the criterion of 0.05, while when viewed from the t count of 2.463 it is smaller than the t table of 1.677. The results of these figures can be interpreted that the use of information technology is able to moderate the relationship between regional financial accounting systems on the quality of regional financial reports.

Coefficient of Determination (R²)

Table 5 Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.751 ^a	.564	.546	.33573

a. Predictors: (Constant), REGIONAL FINANCIAL ACCOUNTING SYSTEM, REGIONAL FINANCIAL MANAGEMENT

Source: Data processed in SPSS Version.21 year 2023

The Adjusted R Square value after moderation is 0.546. This means that 54.6% of regional financial management, regional financial accounting systems, utilization of information technology as moderating variables, are able to predict the quality of financial reports. the remaining 45.4% is influenced by other variables not examined in this study.

V. Discussion:

The Effect of Regional Financial Management on the Quality of Palopo City Financial Statements

Based on statistical analysis in this study, it is found that H1 is accepted and it is concluded that regional financial management has a significant effect and shows a positive direction on the quality of regional financial reports in Palopo City. This can be seen from the significance value of 0.007. This value is below the criterion number of 0.05, while when viewed from the t count of 2.835 which is greater than the t table of 1.677, H1 is accepted. This means that regional financial management carried out in accordance with laws and regulations and effective and efficient will be able to produce a good report and comply with the provisions because it is supported by strong evidence. (Defitri, 2018) with good regional financial management, it will produce quality Regional Financial Reports.

The results of this study are in accordance with the research of Slamet and Irmadiani (2022) The Effect of Implementation of the Regional Financial Accounting System and Regional Financial Management on the Quality of Regional Financial Statements (Case Study at Bpkad Bogor Regency). The results of partial testing with the t test obtained the results of regional financial management have a positive effect on the quality of regional financial reports.

Solikhah, Astuti and Sunarko (2016) The Effect of Internal Control, Understanding of the Financial Accounting System and Regional Financial Management on the Quality of Financial Statements (Study at the DPPKAD Office of Boyolali Regency). The results showed that internal control had a significant effect, understanding of the financial accounting system and financial management partially or simultaneously on the quality of financial reports in the Boyolali government area as the dependent variable.

The Effect of Regional Financial Accounting System on the Quality of Palopo City Financial Statements

Based on statistical analysis in this study, it was found that H2 was rejected and it was concluded that the regional financial accounting system had no effect on the quality of regional financial reports. This can be seen from the significance of 0.022. This value is smaller than the criterion of 0.05, while when viewed from the t count of 2.374 is greater than the t table of 1.677, H2 is accepted. This means that the regional financial accounting system of Palopo City has a positive and significant effect on financial reports. The regional financial accounting system is a procedure from the initial stage of data collection to financial reporting on accountability for the implementation of the APBD (Permendagri No. 59 of 2007). If the accounting system is not understood, it will hinder the preparation of financial reports.

The results of this study are different from research conducted by Abdul Rahman (2021) and also research conducted by Shintami Oktavia (2019) which states that the Regional Financial Accounting System has a significant and positive effect on the Quality of Regional Financial Reports. In line with research conducted (Ratifah & Ridwan, 2012) which shows the results that a regional financial accounting system that runs effectively will produce quality financial statement information.

Information Technology Moderates Financial Management on the Quality of Regional Financial Statements of Palopo City

Based on statistical analysis in this study, it was found that H3 was accepted and it was concluded that the use of information technology was able to moderate the effect of the implementation of regional financial management on the quality of regional financial reports in Palopo City. This can be seen from the significance value of 0.003. This value is below the criterion of 0.05, while when viewed from the t count of 3.099 it is smaller than the t table of 1.677.

The obligation to utilize information technology by the Government and Local Governments is regulated in Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems. With the existence of information technology, it is expected to assist in the financial reporting process so as to produce reliable and timely financial reports. Local governments are obliged to develop and utilize advances in information technology to improve the ability to manage regional finances, and flow Regional Financial Information to public services.

This is in line with research conducted by Eloi Diana Nokas (2022) which states about the Regional Financial Information System. With the existence of information technology, it is hoped that it can assist in the financial reporting process so that it can produce reliable and timely financial reports. Local governments are obliged to develop and utilize advances in information technology to improve the ability to manage regional finances, and flow Regional Financial Information to public services.

Information Technology Moderates the Regional Financial Accounting System on the Quality of Regional Finance in Palopo City

Based on statistical analysis in this study, it is found that H4 is accepted and it is concluded that the use of information technology is able to moderate the effect of the regional financial accounting system on the quality of regional financial reports. This can be seen from the significance value, which is 0.017 smaller than 0.05, while when viewed from the t count of 2.463 it is smaller than the t table of 1.677. So it can be concluded that good information technology can strengthen the influence of the regional financial accounting system in improving the quality of financial reports.

This is in line with research conducted by Yuwita Ariessa Pravasanti (2019) which states that the use of information technology is expected to improve the quality of information in preparing financial reports, especially with regard to the reliability and timeliness of aspects of financial reporting delivery. In addition, the existence of information technology can make employee work more accurate and faster.

The results of this study are different from the research of Wati, Herawati, & Sinarwati (2014) which provides information that the regional financial accounting system has a positive and significant effect on the quality of financial reports, thus if the regional financial system is implemented properly from the start, the quality of the resulting financial reports will also be better (Roviyantie, 2011).

This can be used as a solution for agencies in maximizing the use of information technology, namely still lacking in the computerization stage and the use of software in accordance with statutory regulations, lack of regular equipment maintenance schedules and not being repaired on time. This makes the application of utilizing information technology still not optimal so that the quality of financial reports is reduced.

VI. Conclusion:

This study aims to determine the effect of Regional Financial Management and Regional Financial Accounting System with Information Technology as a Moderating Variable on the Quality of Regional Financial Statements (Empirical Study of BPKAD Office of Palopo City). Based on the research results, the following results were obtained:

1. Regional financial management affects the quality of regional financial reports.
2. The regional financial accounting system affects the quality of regional financial reports.
3. Information technology is able to moderate regional financial management on the quality of regional financial reports.
4. Information technology is able to moderate the regional financial accounting system on the quality of regional financial reports.

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