IMPLEMENTATION OF INFORMATION TECHNOLOGY AND REGIONAL FINANCIAL MANAGEMENT TO IMPROVE THE QUALITY OF REGIONAL FINANCIAL STATEMENTS IN KARAWANG REGENCY

Via Selfiana[1,*)], Sihabudin[2)], Robby Fauji[3)]

[1)]Department of Management, Faculty of Economics and Business, Universitas Buana Perjuangan Karawang
[2)]Department of Management, Faculty of Economics and Business, Universitas Buana Perjuangan Karawang
[3)]Department of Management, Faculty of Economics and Business, Universitas Buana Perjuangan Karawang

e-mail: mn20.viaselfiana@mhs.ubpkarawang.ac.id

ABSTRACT

This study aims to analyze the implementation of information technology and regional financial management in improving the quality of regional financial statements in Karawang Regency. The research used a qualitative method with data collection techniques including interviews, documentation, and observation. The results show that the application of integrated financial information systems such as SIPD and SIMDA has improved the efficiency, transparency, and accountability of financial management. The success of implementation is influenced by leadership support, infrastructure readiness, and the competency of human resources. Challenges include inconsistent data integration and technical constraints. The research highlights the importance of synergizing technology and financial governance to produce reliable, timely, and standard-compliant financial reports.

Keywords: *Information Technology, Financial Management, Financial Report Quality, Local Government,* Karawang

1. INTRODUCTION

In this era of digitalization, the utilization of information technology has become a vital strategy in supporting a modern, accountable financial management system. Regional governments are not only required to manage budgets efficiently but also to compile high-quality financial reports as a form of accountability to the public and central government.

In terms of financial reporting, the government must present reports that contain quality financial data. According to Government Regulation No. 71 of 2010, financial reports are considered high-quality if they meet four criteria: relevant, reliable, comparable, and understandable. Effective, efficient, transparent, and accountable regional financial management is integral to achieving good governance.

One of the key mediums used by local governments to demonstrate fiscal responsibility to the public is the annual Local Government Financial Report (LKPD), which is approved at the end of each fiscal year. These reports are reviewed by the Supreme Audit Agency (BPK), which provides an audit opinion—ranging from Unqualified Opinion (WTP), Qualified Opinion (WDP), Adverse Opinion, to Disclaimer of Opinion.

The use of information technology is a potentially influential factor in the quality of government financial reports. Government Regulation No. 56 of 2005 concerning the Regional Financial Information System (SIKD) and Government Regulation No. 12 of 2019 on Regional Financial Management highlight the importance of utilizing information systems in each stage of the financial management process: planning, budgeting, execution, and reporting. Furthermore, the Government Accounting Standards (SAP) regulated by Government

Regulation No. 71 of 2010 provide a normative foundation for preparing reliable, relevant, understandable, and comparable financial reports.

The Karawang Regency, located in West Java, is one of the regions experiencing high economic growth, resulting in increasingly complex financial management. The local government has implemented various digital financial systems such as SIPD (Local Government Information System), SIMDA (Regional Financial Management Information System), and e-Budgeting as part of its commitment to improve the quality of financial management. However, several issues persist, including delays in preparing financial reports, data inconsistencies among departments, and limited human resources capable of operating the systems optimally.

Although Karawang has consistently received Unqualified Opinions (WTP) from BPK, these outcomes do not automatically reflect high-quality reports if the information systems are not used consistently and optimally. Therefore, it is important to further examine the extent to which the implementation of information technology supports better regional financial management and contributes to the quality of financial reporting.

According to Hanifah (2023), the use of IT can be measured through indicators such as: (a) recording, (b) storing, (c) processing, (d) retrieving, (e) transmitting, and (f) receiving information. In other words, information technology reflects the advancement of computing and communication technologies.

Meanwhile, Husna (2022) states that regional financial management must fulfill principles such as orderliness, compliance with regulations, economic efficiency, effectiveness, transparency, and accountability. Key elements in financial management include planning, budgeting, budget implementation, reporting, monitoring, and control.

This research aims to provide a comprehensive understanding of the effectiveness of IT implementation in Karawang Regency's financial management. It also seeks to identify obstacles and provide strategic recommendations for optimizing IT use in the future.

2. LITERATURE REVIEW

2.1. Information Technology Implementation Theory

The implementation of Information Technology (IT) refers to the process of applying hardware, software, systems, and digital-based procedures into organizational activities with the goal of increasing efficiency, accuracy, and the quality of information. According to Laudon and Laudon (2020), an information system is a combination of technology and human activities used to support decision-making, coordination, control, analysis, and visualization in an organization. A successful IT implementation results in better data integration and more effective processes.

Davis (2021), in his book Information Systems: A Manager's Guide, emphasizes that IT implementation is not only related to technical aspects but also includes structural changes, organizational culture, and human resource readiness. Without support from the organization's entire structure, IT system adoption often faces resistance and implementation failure.

Sulaiman et al. (2021) found that the success of IT implementation is highly determined by infrastructure readiness, regulatory clarity, and user competence. Their study highlighted ongoing challenges in user technical understanding and system functionality. Likewise, Kardina et al. (2024) emphasized that strategic IT utilization improves organizational performance, although obstacles like limited training and lack of technical support remain key issues.

A well-known conceptual framework is the DeLone and McLean Model (2003), which evaluates information system success based on six dimensions: system quality, information quality, service quality, usage intention, user satisfaction, and net benefits. This model remains widely used and relevant in IT research today.

Thus, IT implementation is a complex process requiring a multidimensional approach. Its success depends not only on the system but also on organizational environment, change management, and user engagement.

2.2. Regional Financial Management Theory

Financial management involves the planning, organizing, directing, and controlling of financial activities such as acquiring and utilizing funds. Brigham and Ehrhardt (2017) define financial management as a discipline aimed at maximizing an organization's value by making the right decisions regarding financial resource allocation.

One key aspect is cash management, which focuses on managing cash inflows and outflows to ensure liquidity. According to Ross et al. (2019), effective cash management helps avoid cash shortages and optimizes the use of available funds.

Investment is another aspect that deals with fund allocation into various assets for future returns. The modern portfolio theory proposed by Hasanah et al. (2022) stresses the importance of investment diversification to reduce risk while maximizing potential returns. It suggests choosing a well-diversified portfolio to achieve an optimal balance between risk and return.

Capital budgeting involves evaluating and selecting investment projects expected to provide long-term returns. Brealey et al. (2019) propose methods such as Net Present Value (NPV) and Internal Rate of Return (IRR) to assess project feasibility based on time value of money and associated risks.

Capital structure refers to the combination of debt and equity used to finance company operations. According to Kusnadi et al. (2022), although theoretically the capital structure does not affect firm value in a perfect market, real-world companies must consider costs and benefits in determining the optimal mix.

Sound financial management also includes financial control systems to ensure financial goals are met. Bahiu et al. (2021) assert that effective control systems—such as variance analysis, flexible budgeting, and balanced scorecards—help monitor financial performance and guide corrective actions.

In summary, financial management theory provides a framework for rational and data-based decision-making in managing financial resources. Applying these principles supports both short- and long-term organizational financial objectives.

2.3. Financial Report Quality Theory

Financial report quality refers to the reliability and relevance of financial information for users making economic decisions. Deegan (2014) explains that high-quality reports provide accurate, complete, and unbiased information to assist stakeholders in informed decision-making.

Relevance refers to the degree to which information influences users' economic decisions. Kieso et al. (2020) explain that relevant information has predictive and confirmatory value—helping users assess both future prospects and past performance.

Reliability means the information is free from material error and bias and can be trusted. Novitasari (2020) argues that reliable reports must follow generally accepted accounting principles and be verifiable and neutral.

Comparability allows users to compare financial reports across time periods or between entities. Afriansyah (2022) emphasizes that comparability is essential for evaluating performance and making informed investment decisions.

Understandability ensures that financial information is presented clearly and is easily comprehensible to users with basic knowledge of business and economics. Suryono (2021) asserts that clear and concise presentation increases report readability and usefulness.

To ensure high-quality reports, organizations must follow internationally recognized accounting standards, such as the International Financial Reporting Standards (IFRS) or Government Accounting Standards (SAP). According to Hadis (2022), adopting these standards improves transparency, comparability, and investor trust.

Adequate disclosure is also vital. Afriansyah (2022) notes that comprehensive disclosures reduce information asymmetry and lower the cost of capital by enhancing stakeholder trust.

In conclusion, financial report quality is essential for effective economic decision-making and maintaining stakeholder confidence. Organizations must commit to complying with standards and best practices in financial reporting.

3. RESEARCH METHOD

This research employs a qualitative approach aimed at exploring and understanding the implementation of information technology and financial management in enhancing the quality of regional financial reports in Karawang Regency. The qualitative method is chosen to gain in-depth insights through direct interaction with key actors involved in regional financial processes.

3.1. Data Collection Techniques

The data collection methods used in this study include:

Interviews: Conducted with key informants from the Regional Financial and Asset Management Agency (BPKAD) of Karawang, including the Head of Finance, financial experts, technical staff, and IT operators involved in the use of financial information systems.

Documentation: This includes reviewing internal documents such as financial reports, audit findings, standard operating procedures (SOPs), and the organizational structure of the agency.

Observation: Non-participatory observation was conducted to monitor the workflow, use of systems, and interaction between staff and information technology within BPKAD.

These combined methods allow for triangulation of data, increasing the credibility and reliability of the research findings.

3.2. Data Sources

There are two types of data sources used:

Primary Data: Gathered directly through interviews and observations of the informants involved in regional financial management, such as budget planners, financial auditors, and IT staff.

Secondary Data: Obtained from relevant literature, regulations (e.g., PP No. 71/2010, Permendagri No. 13/2006), academic journals, official websites, and research reports related to public financial management and information systems.

3.3. Data Analysis Technique

The qualitative data analysis follows the model proposed by Miles and Huberman, which includes the following stages:

1. Data Collection: Gathering information through interviews, documents, and field notes.
2. Data Reduction: Selecting, focusing, simplifying, and abstracting the data deemed relevant to the research objectives.
3. Data Display: Organizing and presenting data in a structured format, such as narrative descriptions, matrices, or tables.
4. Conclusion Drawing and Verification: Interpreting the data to derive meaning and verifying the accuracy and validity of the conclusions through triangulation.

This structured analysis process enables the researcher to systematically evaluate the impact of information technology and financial management practices on the quality of financial reporting in the public sector.

4. RESULTS AND DISCUSSION

This research involved three categories of informants from the Regional Financial and Asset Management Agency (BPKAD) of Karawang Regency: the Head of Finance, Financial Experts, and Technical Staff (finance and IT). The informants were selected based on their direct involvement in financial management and the implementation of information technology in these processes.

4.1. Implementation of Information Technology

IT Infrastructure:

According to the Head of Finance, the existing infrastructure—including hardware and internal networks—is adequate to support financial management, although occasional issues such as slow connections still occur. Financial experts emphasized that robust infrastructure is a key factor in producing high-quality financial reports. Technical staff stated that hardware and software generally support daily operations, although network disruptions sometimes hinder performance.

Use of Information Systems:

All informants acknowledged that systems such as SIPD are used comprehensively—from budgeting to reporting. These systems help streamline administrative tasks and enhance transparency. Financial experts noted that system usage improves accuracy and efficiency. Technical staff identified the budget module as the most frequently used feature in their daily routines.

Leadership Support:

There is strong leadership support for the use of information technology. Policies are in place, and budget allocations are provided to enhance IT capabilities. Financial experts stated that leadership plays a critical role in driving successful IT implementation. Technical staff also confirmed that management provides direct guidance and encourages system use in routine evaluations.

Training and Competency:

Regular training is provided to staff, especially in the use of financial systems like SIPD and SIMDA. The Head of Finance emphasized that continuous skill development is essential to keep up with technological advancements. Financial experts view training as a prerequisite for effective system utilization. Technical staff mentioned that training has helped them better understand and navigate newer system features.

4.2. Regional Financial Management

Planning:

Budget planning is conducted through participatory mechanisms like Musrenbang and documented in SIPD. Financial experts believe that thorough planning increases budget efficiency. Technical staff highlighted that the SIPD system greatly facilitates data entry and documentation in the planning phase.

Implementation:

Budget execution adheres to the regulations and is aligned with the authorized budget plan (DPA). Experts noted challenges such as delays in budget disbursement and unexpected policy changes. Technical staff reported that implementation is monitored regularly using system dashboards.

Accounting and Reporting:

All financial transactions are now recorded digitally, moving away from manual systems. This transition has improved data accuracy and reduced manual error. Financial experts emphasized the importance of digitalization for reliable financial records. Technical staff noted that most financial inputs are automated, which enhances efficiency.

Supervision and Evaluation:

Monitoring is conducted internally by the Inspectorate and externally by BPK. Financial experts mentioned that the effectiveness of monitoring relies on the quality of available data. Technical staff stated that the system provides automated evaluation reports, which support tracking and accountability.

4.3. Quality of Financial Reports

Relevance:

Reports are prepared based on the needs of stakeholders. Financial experts emphasized the importance of complete and current data to ensure relevance. Technical staff ensured that the format and contents are usable for both internal and external parties.

Reliability:

Reports are thoroughly verified before submission. Financial experts mentioned that reliable data requires supporting documentation and audit results. Technical staff confirmed that the verification process is layered and systematic.

Timeliness:

Reports are submitted within the regulatory deadlines. Financial experts stressed that timely reporting supports accurate decision-making. Technical staff acknowledged that the system speeds up reporting processes, though occasional technical delays occur.

Compliance with Standards:

Reports comply with the Government Accounting Standards (SAP). Financial experts stated that adopting SAP is part of maintaining transparency and accountability. Technical staff ensured that the system's reporting format aligns with SAP standards.

4.4. Discussion

The findings show that the implementation of information technology has been progressive and systematic. While infrastructure and systems are in place, technical challenges such as limited bandwidth and user adaptation persist. Leadership support and ongoing training are critical success factors in ensuring effective digitalization of financial management.

In terms of financial management, processes from planning to evaluation are already utilizing information systems and are conducted according to regulations. However, challenges such as budget disbursement delays and policy changes still occur.

The quality of financial reports in Karawang Regency is considered good in terms of relevance, reliability, timeliness, and compliance with standards. This is largely due to the role of integrated information systems and structured internal monitoring.

Overall, the study confirms that the use of information technology contributes positively to regional financial management and reporting quality. Nevertheless, the success of IT implementation depends heavily on human resource readiness, leadership commitment, and infrastructure improvement.

5. CONCLUSION

Based on the results of this research on the implementation of information technology and regional financial management in relation to the quality of financial reporting at BPKAD Karawang Regency, several key conclusions can be drawn:

1. Information Technology Implementation

The implementation of information technology in financial management has been effectively executed. This is evident from the availability of adequate financial information systems, consistent internal policy support, and the provision of employee training aimed at improving competence. Systems such as SIPD and SIMDA have been widely adopted across various financial processes, from planning and budgeting to reporting and monitoring.

2. Financial Management Practices

Regional financial management in Karawang has been carried out systematically and in accordance with existing regulations. The stages of planning, execution, accounting, and evaluation have benefited from digital support, which has increased efficiency, transparency, and accountability. Monitoring and evaluation are conducted through both internal mechanisms and exterstakeholder

3. Quality of Financial Reporting

The synergy between information systems and good governance has significantly impacted the quality of financial reports, especially in terms of relevance, reliability, timeliness, and compliance with Government Accounting Standards (SAP). The findings show that integrated systems and verified processes enhance the credibility and usefulness of reports for stakeholders.

4. Supporting and Inhibiting Factors

The success of IT implementation is influenced by several enabling factors such as infrastructure readiness, leadership commitment, regular training, and budget support. However, challenges remain, including occasional system disruptions, the need for improved data integration across departments, and gaps in technical expertise among staff.

5. Strategic Recommendations

To further optimize the use of information technology in regional financial management, the following strategic recommendations are proposed:

- Strengthen the infrastructure supporting financial information systems to ensure stability and speed.
- Conduct regular and comprehensive training programs to improve staff competence and system literacy.
- Enhance data integration between departments to minimize inconsistencies and delays.
- Maintain continuous leadership support and clear policy directions for digital transformation.
- Develop data-driven monitoring and evaluation systems to accelerate reform and ensure accountability.

Theoretical Contribution

This study supports the theoretical understanding that the utilization of information technology positively contributes to the effectiveness of public sector financial management. The results affirm the relevance of models such as DeLone & McLean in evaluating IT implementation in government settings.

Practical Implications

Practically, the findings provide useful insights for the Karawang Regency Government, particularly BPKAD, to continue improving digital governance practices. The recommendations can serve as a roadmap for enhancing transparency, accountability, and efficiency in financial reporting and management.

Policy Implications

From a policy perspective, continued commitment from local leaders is essential, especially in terms of regulatory support, funding, and strategic direction to sustain digital transformation in public financial administration.

APPENDIX

Surat keterangan

PEMERINTAH KABUPATEN KARAWANG
BADAN PERENCANAAN PEMBANGUNAN DAERAH
Jalan Jenderal Ahmad Yani No. 1 Karawang
Laman: bappeda.karawangkab.go.id Pos-el: bappeda@karawangkab.go.id Kodepos: 41312

SURAT KETERANGAN
Nomor: 000.9.2 / 3300 / Litbang

Dasar:
a. Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 3 Tahun 2018 tentang Penerbitan Surat Keterangan Penelitian;
b. Peraturan Bupati Karawang Nomor 75 Tahun 2021 tentang Kedudukan, Struktur Organisasi, Tugas, Fungsi dan Tata Kerja Badan Perencanaan Pembangunan Daerah;
c. Surat Permohonan Nomor: 3747/D/KM/2024 Tanggal: 14 November 2024 Hal: Permohonan Data Izin Penelitiann/Observasi/Wawancara

Atas dasar tersebut dan berdasarkan hasil verifikasi terhadap tujuan kegiatan penelitian yang akan dilakukan, Badan Perencanaan Pembangunan Daerah (BAPPEDA) Kabupaten Karawang secara prinsip menyetujui permohonan tersebut di wilayah Kabupaten Karawang. Adapun informasi terkait kegiatan tersebut dapat diterangkan sebagai berikut:

Nama	:	**VIA SELFIANA**
NIM	:	21416261201464
Alamat/Nomor HP	:	Perum BIP DE.2 RT 08 RW 17 Cikampek Barat, Kecamatan Cikampek, Kabupaten Karawang / 08985452094
Instansi	:	Universitas Buana Perjuangan Karawang
Program Studi	:	Manajemen
Jenis Kegiatan	:	Penelitian
Judul Penelitian	:	Implementasi Teknologi Informasi dan Pengelolaan Keuangan Daerah Guna Meningkatkan Kualitas Laporan Keuangan Daerah Kabupaten Karawang

Tujuan Penelitian :
1. Menganalisis pengaruh pemanfaatan teknologi informasi terhadap kualitas laporan keuangan daerah
2. Mengidentifikasi pengaruh pengelolaan keuangan terhadap kualitas laporan keuangan daerah
3. Mengevaluasi implementasi teknologi informasi dalam pengelolaan keuangan Kabupaten Karawang guna meningkatkan kualitas laporan keuangan

Tempat	:	Badan Pengelola Keuangan dan Aset Daerah Kabupaten Karawang
Durasi	:	November 2024 – Desember 2024

Beberapa ketentuan yang perlu diperhatikan oleh pelaksana kegiatan yang bersangkutan antara lain:
1. Sebelum kegiatan penelitian dilaksanakan, agar dapat berkonsultasi dengan Kepala/Pimpinan Instansi/Lembaga/Tempat kegiatan penelitian dilaksanakan dan dibuktikan dengan melampirkan **Formulir Persetujuan** yang di tanda tangan dan di cap oleh pejabat terkait
2. Dalam pelaksanaan kegiatan agar tetap menjaga ketertiban di tempat kegiatan
3. Kegiatan tidak sampai mengganggu aktivitas di tempat kegiatan
4. Taat dan patuh kepada peraturan perundangan yang berlaku
5. Setelah kegiatan penelitian dilaksanakan, mahasiswa **WAJIB** memberitahukan dan menyampaikan laporan kegiatan kepada Badan Perencanaan Pembangungan Daerah (BAPPEDA) Kabupaten Karawang melalui https://sirida.karawangkab.go.id/ dan Instansi/Lembaga/Tempat kegiatan penilitian dilaksanakan

- UU ITE No 11 Tahun 2008 Pasal 5 ayat 1 : '*Informasi Elektronik dan/atau Dokumen Elektronik dan/atau hasil cetaknya merupakan alat bukti hukum yang sah.*'
- Dokumen ini ditandatangani secara elektronik menggunakan **sertifikat elektronik** yang diterbitkan **BSrE**.
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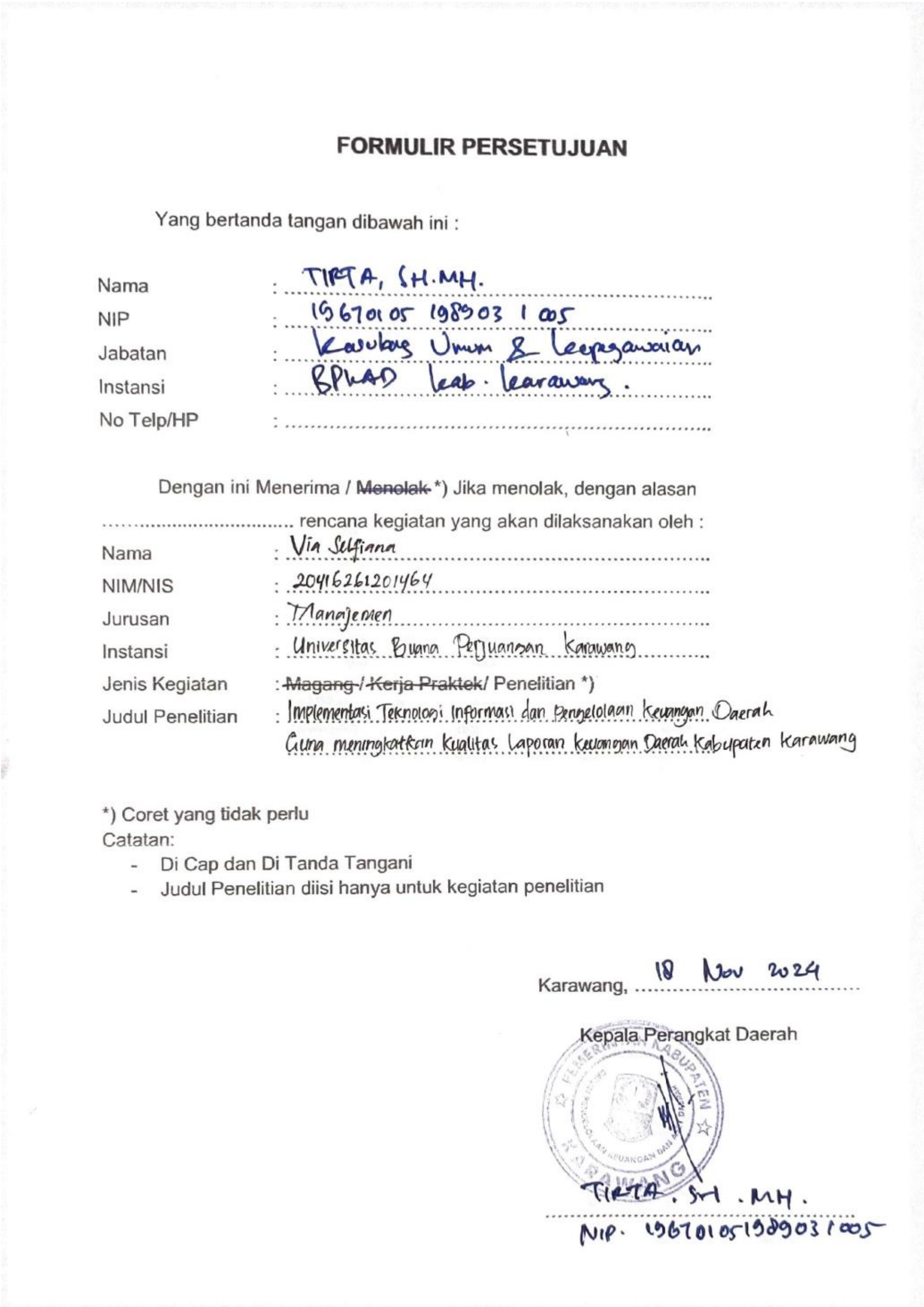

FORMULIR PERSETUJUAN

Yang bertanda tangan dibawah ini :

Nama : TIRTA, SH.MH.
NIP : 19670105 198903 1 005
Jabatan : Kasubag Umum & Kepegawaian
Instansi : BPKAD Kab. Karawang.
No Telp/HP : ....

Dengan ini Menerima / ~~Menolak~~ *) Jika menolak, dengan alasan .... rencana kegiatan yang akan dilaksanakan oleh :

Nama : Via Selfiana
NIM/NIS : 2041626120164
Jurusan : Manajemen
Instansi : Universitas Buana Perjuangan Karawang
Jenis Kegiatan : ~~Magang / Kerja Praktek~~/ Penelitian *)
Judul Penelitian : Implementasi Teknologi Informasi dan Pengelolaan Keuangan Daerah Guna meningkatkan Kualitas Laporan Keuangan Daerah Kabupaten Karawang

*) Coret yang tidak perlu
Catatan:
- Di Cap dan Di Tanda Tangani
- Judul Penelitian diisi hanya untuk kegiatan penelitian

Karawang, 18 Nov 2024

Kepala Perangkat Daerah

TIRTA, SH.MH.
NIP. 196701051989031005

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