



Factors Influencing The Quality of Financial Reporting on Local Government of Purbalingga

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Abstrak

Tujuan dari penelitian ini adalah untuk menguji peran sistem pengendalian internal dalam memoderasi pengaruh pemanfaatan sistem informasi akuntansi dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan pemerintah daerah. Populasi dalam penelitian ini adalah Pegawai Negeri Sipil Organisasi Keuangan yang bekerja di 46 Organisasi Daerah (OPD) di Kabupaten Purbalingga. Teknik sampling adalah sampel jenuh (sensus) yaitu 46 organisasi theregional dan diperoleh unit analisis sebanyak 92. Teknik analisis yang digunakan adalah analisis regresi moderasi dengan uji nilai absolut absolut dengan SPSS 21. Hasilnya menunjukkan pemanfaatan Sistem informasi akuntansi memiliki pengaruh positif yang signifikan terhadap kualitas laporan keuangan pemerintah daerah. Kompetensi sumber daya manusia tidak berpengaruh dan pengendalian internal tidak dapat memoderatori utilisasi sistem informasi akuntansi kualitas laporan keuangan pemerintah daerah. Pengendalian internal dapat memoderasi pengaruh kompetensi sumber daya manusia terhadap kualitas laporan keuangan pemerintah daerah. Pemerintah yang dipengaruhi oleh kualitas pemanfaatan sistem informasi akuntansi dan sistem pengendalian internal dapat memoderasi sumber daya manusia.

Abstract

The aims of this study are to examine the role of internal control system in moderating the influence of accounting information system utilization and human resource competence on the quality of local government financial report. The population of this research is Civil State Apparatus of financial Organization who work in the 46 Organization of the Regional (OPD) in Purbalingga Regency. The sampling technique is saturated sample (census) that is 46 Organization of theregional and obtained the unit of analysis as much as 92. The analytical technique using are moderation regression analysis with the test of absolute difference value with SPSS 21. The results showed utilization of accounting information system has a significant positive effect on the quality of local government financial statements. The competence of human resources does not affect and internal control can't moderated utilisation of accounting information system the quality of local government financial reports. Internal control can moderate the influence of human resources competence on the quality of local government financial statements. Government influenced by the quality of accounting information system utilization and internal control system can moderated human resources.

INTRODUCTION

In the current government, the public demand for the implementation public demand for accountability of the Central Government and Local Government is increasing. Implementation of public for accountability by the government is necessary to realize good governance. Concept of good governance is good governance, so it needs to be done so that all problems that arise soon be solved (Khafid, 2009). Governments have an obligation to provide useful information to users of government financial information that can assess public accountability and will use the financial statements as a basis for making decisions. Governments are required for accountability because they are engaged in public services and are required to account for their performance in the implementation of policies in the context of achieving organizational goals. Information contained in the financial statements shall be in accordance with the value of the information required by the laws and regulations. According to Surastiani and Handayani (2015) local governments that do not meet the criteria of qualitative characteristics of government financial statements as required by Government Regulation No. 71 Year 2010 will result in regional losses, potential regional losses, lack of acceptance, administrative weakness, inefficiency, inefficiency, and ineffectiveness.

Phenomena that occurs in fact are BPK has disclosed the results of the examination of 533 (98%) of LKPD 2015 from 542 local governments that are required to submit LKPD 2015. The accuracy of submission increases compared to the accuracy of LKPD 2014. Of 533 LKPD Year 2015, the BPK gave 312 unqualified opinion (WTP) (58%), 187 Unqualified Opinions (35%), 30 Opinion Opinions (TMP) (6%), and 4 Unfair opinions (TW) (1%). The development of LKPD opinion in the last 5 years (2011-2015) can be seen from the following graph:

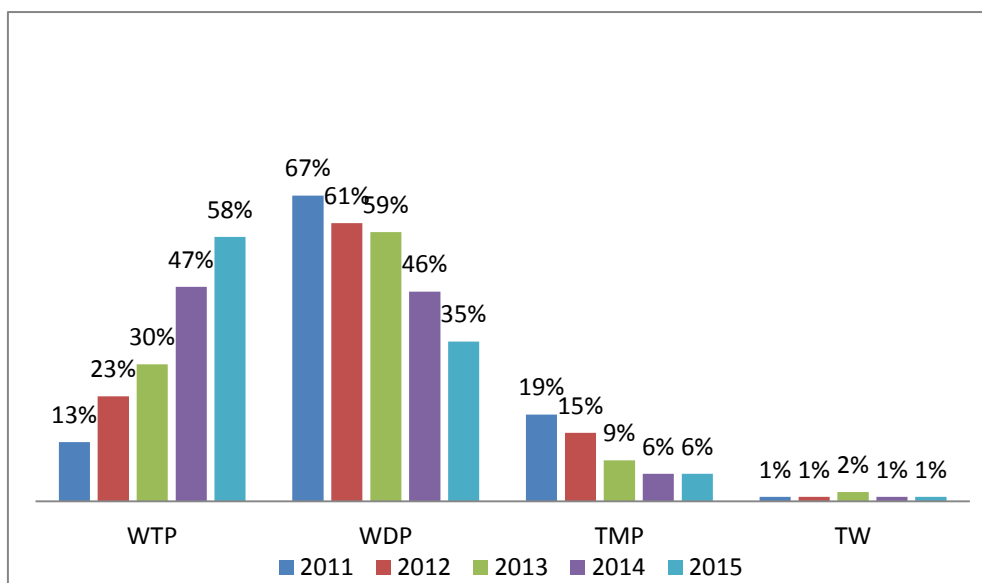


Figure 1. Development of LKPD Opinion
Source: www.bpk.go.id-IHPS I, 2016

List of opinions Financial Reports Local Government Purbalingga District in 2011 s.d. 2015 earns fair opinion with exceptions. The opinion is in the presentation of regional assets. In addition, the audit results of BPK also resulted in six findings for LHP for compliance with statutory regulations and six findings for LHP on the internal control system of financial statements (Satellite Post, 2015). It should get more attention from the local government of Purbalingga Regency to be

able to monitor the accountability of subordinates in the management of local finances for the realization of increased acquisition of opinion to LKPD.

Figure 1 shows that the opinion of LKPD in the last 5 years (2011-2015) has improved. LKPD obtained a 45% increase in WTP opinion from 13% in 2011 to 58% in 2015. The LKPD examined by government level in the first semester of 2016 consisted of 34 provincial government financial reports, 408 district government financial statements, and 91 financial statements City government. Based on the result of BPK examination in the first semester of 2016 shows that the opinion of WTP received by LKPD in 2015 has increased, but not yet reached the target set by the government that is 60%. Absence of government targets indicates that there are still local government financial reports that have not met the qualitative characteristics of local government financial reports. Increase in opinion on LKPD is due to the fact that the local government has followed up the results of the BPK audit in 2014 by improving the weaknesses of the internal control system and non-compliance with laws and regulations so that accounts are presented and disclosed in accordance with SAP. LKPD in 2015 that has not received an overall WTP opinion is a total of 221 of 533 LKPD. LKPD that has not received WTP opinion is caused by the weakness in the presentation of financial statements according to SAP (IHPS-BPK, 2016). One area that has not received the opinion of the PAP is Purbalingga District Government. The results of the BPK audit show opinion stipulations for Purbalingga District Government for the last 5 years (2011-2015). Purbalingga District Government obtained Fair Reasonable opinion (WDP) during 2011-2015. WDP opinion is a result that is not maximal and indicates the existence of many findings of weaknesses in recording and reporting local finance that still needs to be improved. The persistent opinion during 2011-2015 shows that there is no improvement in the quality of the local government's financial report in Purbalingga District.

Research gap by Yuliani, et al (2010), Syarifudin (2014), Setyowati, et al (2016), Mahaputra and Son (2014), Nuryanto and Afiah (2013), Yendrawati (2013), and Silviana and Zahara (2015) shows that the utilization of accounting information systems, human resource competencies, and internal control systems affect the quality of local government financial statements. The research of Yendrawati (2013), and Nuryanto and Afiah (2013) shows that the competence of human resources and internal control system has no effect on the quality of local government financial report. Based on these results can be seen that the previous research results are still inconsistent so that researchers present moderating variables. Moderating variable used in this research is the internal control system. Internal control system is used as a moderating variable because it can provide supervision on the utilization of accounting information systems and human resource performance in the Regional Organization of Devices. This study aims to examine several factors that affect the quality of local government financial statements, among others, the utilization of accounting information systems and human resource competence by moderated by the internal control system.

Grand theory underlying this research is that the stewardship theory explaining the management situation is not motivated by individual goals, but rather aimed at the main outcome of their goals for the benefit of the organization (Donaldson and Davis, 1991). Government apparatus acting as stewards will serve the community as the principal. Government as a public servant will always be required to be able to present useful information for users of financial information as a form of accountability to the public. Such information is manifested in a form of financial statements. Financial reports are information that will be used by various parties for decision making, so that the financial statements prepared by the local government must be qualified by meeting the qualitative characteristics of the financial statements.

Accounting information system is an important element in government organization. The existence of accounting information systems that can be used by government organizations can be used to help process data from the start of the transaction until the presentation of financial

statements. Stewardship theory explains that government as stewards will try their best to be able to present quality financial report by utilizing accounting information system optimally. The financial statements contain information presented as a form of accountability to the public. This research is in line with the research conducted by Mahaputra and Putra (2014) which shows that the utilization of local financial accounting information system has a positive effect on the quality of local government financial reporting.

H1: Utilization Of Accounting Information System Has A Positive Effect On The Quality Of Local Government Financial Report

Human resources are an important factor for the creation of quality local government finances. Organization of Regional Devices requires human resources that can manage local finances properly. Nuryanto and Afiah (2013) state that competent human resources in completing their tasks are based on skills and knowledge, and supported by attitudes possessed in the performance of their duties. Human resources have an important role in public sector organizations. They are required to have the necessary knowledge, experience, and skills to produce a professional public service. Competence of human resources, especially in the field of accounting, is needed to be able to present quality financial reports and in accordance with Government Accounting Standards.

Stewardship theory explains the relevance of the influence of human resource competence to the quality of local government financial statements is that human resources will try their best to be able to present quality financial statements, they will obey the laws and regulations regarding the activities to be done. This is in line with research conducted by Nuryanto and Afiah (2013) which shows that the competence of human resources positively affect the quality of local government financial statements.

H2: Competence Of Human Resources Has A Positive Effect On The Quality Of Local Government Financial Report

Local government financial management requires an accounting information system that can assist in the presentation of financial statements. The accounting information system is maintained and maintained by each accounting entity. Good transparency and accountability of local government administration is the result of the application of accounting information systems. Stewardship theory explains that the government as stewards will always attach importance to the common interest compared with individual interests. Presentation of local government financial statements should be done very well with no element of individual interest in it. Local government financial reports are presented to meet the interests of interested parties in making decisions and users of these financial statements.

Local governments are required to exercise good internal control as a form of accountability to the community (Saputro and Mahmud, 2015). According Surastiani and Handayani (2015) the application of adequate internal control will provide significant confidence in the quality or reliability of financial statement information, as well as increasing the trust of stakeholders. Government's internal control system is also a control system that should be applied to OPD environments to increase transparency and accountability in the delivery of government performance as well as improving the quality of local government financial reports (Yusniyar, et al, 2016). With the existence of internal control system will improve the utilization of accounting information system in public sector organization. The demands of local governments to be able to present financial statements effectively and efficiently is an important reason in the utilization of accounting information systems. Utilization of accounting information system will facilitate the government apparatus in presenting the financial statements, especially in terms of recording and reporting.

H3: Internal Control Systems Moderate Significantly The Effect Of Accounting Information System Utilization On The Quality Of Local Government Financial Statements

Competence of human resources owned by government organizations is the most important element. Human resources who have sufficient competence will be able to present quality financial statements. With an internal control system, there will be a division of tasks and authority for each part of the organization. It means that human resources will be able to understand and understand what tasks should be implemented. The division of duties and authority will facilitate the government apparatus in performing their duties. In line with the stewardship theory which explains that human resources as government apparatus will keep trying to improve their competence in order to present quality financial report. This is done for the improvement of organizational performance. Higher the competence of human resources owned along with the implementation of the internal control system will improve the quality of financial statements.

H4: Internal Control Systems Moderate Significantly The Impact Of Human Resource Competencies On The Quality Of Local Government Financial Statements

METHODS

This research type using quantitative approach with data form that used is primary data. Population in this research is all Organization of Regional Device (OPD) which is in Purbalingga Regency which amount to 46 OPD. The sample selection used the saturated sample method using the entire population as a sample with a unit of analysis of 92. This study uses four research variables consisting of one dependent variable, two independent variables, and one moderating variable. Dependent variable in this study is the quality of local government financial statements, independent variables in this study is the utilization of accounting information systems and human resource competencies, and moderating variables in this study is the internal control system. The operational definition of variables can be seen in Table 1.

Technique of data retrieval is done by spreading the questionnaire. The distribution of questionnaires was conducted on the State Civil Apparatus (ASN) finance section in the Regional Device Organizations of Purbalingga Regency. Data analysis techniques include validity test, reliability test, descriptive statistical analysis, normality test, multicollinearity test, heteroscedasticity test, moderation variable test with absolute difference test and coefficient determination. This research uses research design based on statistical procedure which processing using SPSS 21 application.

Table 1. Operational Definition of Variables

Variables	Definition	Indikator	Measurement
Dependent Variables: Quality of Local Government Financial Statements (KLKPD)	Normative measures that need to be manifested in accounting information so as to meet its objectives (PP No. 71 Year 2010)	The indicators from Yendrawati (2013)	Likert scale 1-5 points STS, TS, N, S, SS
Independent Variables: Utilization of Accounting Information System (SIA)	Regional financial information system that can help the presentation of financial statements (PP No. 65 Year 2010)	1. Use of application software 2. Computerized accounting process 3. Use of software in accordance with legislation 4. An integrated system	Likert scale 1-5 points STS, TS, N, S, SS

		5. The existence of computer security system (Source: Purnomo, 2016)	
Independent Variables: Competence of human resources (KSDM)	The ability of human resources in carrying out its main functions and duties. High quality resources are required for the presentation of quality financial statements (Setyowati, et al, 2015)	1. Understanding of rules and SAP 2. Interaction of human resources with accounting system 3. Control HR to reduce human error 4. Roles and responsibilities of employees according to regulations 5. Guidelines and procedures of the accounting process 6. There is no support resources 7. The influence of education and training (Source: Purnomo, 2016)	Likert scale 1-5 points STS, TS, N, S, SS
Moderating Variables: Internal Control System	(SPI) An integrated process of ongoing actions and activities by employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting (PP Number 60 Year 2008)	The indicators from Yendrawati (2013).	Likert scale 1-5 points STS, TS, N, S, SS

Source: Primary data are processed, 2017

RESULT AND DISCUSSION

Questionnaires were distributed as many as 92 pieces to 46 Regional Device Organizations in Purbalingga District. The questionnaire returned as many as 87 questionnaires and questionnaires that can be processed as many as 85 questionnaires. Questionnaire that can not be processed due to incomplete questionnaire filling. Descriptive analysis of respondents in this study is used to provide a description of the identity of respondents covering gender, age, education last, work units, and the working period. The results of descriptive analysis of respondents can be seen in Table 2.

Table 2. Respondent Statistics Data

Description	Amount	Percentage
Gender:		
Male	29	34%
Female	56	66%
Age of Respondent:		
< 30 years	6	7%
31-40 years	29	34%
41-50 years	26	30%
> 50 years	24	29%
Last Education:		
SMA/SMK	9	10%
D3	18	21%
S1	54	64%
S2	4	5%
S3	-	-
Educational Background:		
Accounting	39	46%
Other	46	54%
Work Unit:		
Sub Division of Accounting	77	91%
Other	8	9%
Length of Work:		
1-5 years	6	8%
6-10 years	32	37%
11-15 years	4	5%
16-20 years	20	23%
> 20 years	23	27%

Source: Primary data are processed, 2017

Descriptive analysis of variables in this study is used to provide an overview of the minimum, maximum, average, and standard deviations of each of these research variables. The results of descriptive analysis of variables can be seen in table 3.

Table 3. Results of Descriptive Analysis of Research Variables

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
KLKPD	85	20	35	29,55	2,490
SIA	85	18	25	20,86	1,544
KSDM	85	19	24	21,05	1,281
SPI	85	18	25	21,38	1,527
Valid N (listwise)	85				

Source: Output SPSS, 21

This study uses a variable frequency distribution with an interval class of 5 with very low, low, sufficient, high, and very high criteria. Table 3 shows that the average value of the dependent variable is the quality of local government financial statements at the Regional Device Organizations of Purbalingga Regency of 29.55 in the high category. Utilization of accounting information system,

human resource competence, and internal control system included in high category because the average value close to the maximum. This means that the majority of the State Civil Apparatus working in the financial sector already have a good accounting understanding to be able to present quality local government financial reports.

Data quality test in this research is test of validity and reliability test. The result of validity test shows that there are some variable indicator in the research that is not valid because it has significant level $> 0,05$ so can not be used for further research. A valid indicator after a direct validity test is used for further research. Reliability test results showed that all research variables have Cronbach's Alpha value of more than 0.70 so the questionnaire in this study can be trusted and can be used for repeated research. Classical assumption is a hypothesis test to test whether data can be used in subsequent tests. Classic assumption test in this research include normality test, multicollinearity test, and heteroscedasticity test which is stated free from problem so that it can be done next test, that is testing hypothesis research. Result of normality test showed data in this study in normal distribution. That is showed by result *Kolmogorov-Smirnov* that significant more than 0,05 are 0,576.

Multicollinearity test showed independent variable result have an tolerance score $\geq 0,10$ dan $VIF \leq 10$. Multicollinearity test showed score of VIF utilization of accounting information system are 3,083, competence of human resource are 1,047, and internal control 3,062. Based the result, conclusion are nothing multicollinearity on variabel. Result of heteroscedasticity test with Glejser test showed the probability score more than 0,05. That result showed regression model nothing heteroscedasticity. Regression analysis of moderation is used to know the effect of SIA, KSDM, SIA_SPI, KSDM_SPI against KLKPD. The result of moderation regression analysis can be seen in table 4 below:

Table 4. Moderated Regression Analysis (MRA) Test Results with an Absolute Difference Test

Model	B	α	Sig.
(Constant)	30,266	0,05	0,000
Zscore(SIA)	0,633	0,05	0,019
1 Zscore(KSDM)	0,517	0,05	0,051
AbsSIA_SPI	0,132	0,05	0,862
AbsKSDM_SPI	-0,748	0,05	0,038

Dependent Variable: KLKPD

Source: Output SPSS 21

Based on the result of regression analysis of moderation in table 4, the following regression equation is obtained:

$$KLKPD = 30,266 + 0,633 SIA + 0,517 KSDM + 0,132 |SIA-SPI| - 0,748 |KSDM-SPI| \quad (1)$$

The coefficient of determination is used to measure how far the model's ability to explain its dependent variable. The value of the coefficient of determination seen in the adjusted column adjusted R^2 obtained the result of 0.131. This means that the research model used to explain 13.1% variation of the quality of local government financial statements. In result of hypothesis test which have been done concerning influence of accountancy information system utilization and human resource competence to quality of local government financial report with internal control system as moderating variable there are two accepted hypothesis and two rejected hypothesis. The results of hypothesis testing can be seen in table 5.

Table 5. Summary of Hypothesis Testing Results

Num	Hypothesis	Regression Coefficient	Sig.	α	Decision
1.	H1: Utilization of accounting information system has a positive effect on the quality of local government financial statements.	0,633	0,019	0,05	Accepted
2.	H2: Competence of human resources positively affect the quality of local government financial statement.	0,517	0,051	0,05	Rejected
3.	H3: Internal control system moderate significantly influence the utilization of accounting information system to the quality of local government financial statements.	0,132	0,862	0,05	Rejected
4.	H4: Internal control system moderates significantly the influence of human resource competence on the quality of local government financial statements.	-0,748	0,038	0,05	Accepted

Source: Primary data are processed, 2017

Effect of Accounting Information System Utilization on Quality of Local Government Financial Statement

This research has proven the influence of accounting information system utilization on the quality of local government financial report. this result is in line with the stewardship theory which explains that government as stewards will be more concerned with the common interest with the owner of the community. Government as a public servant will always be demanded accountability and transparency by society. Through the accounting information system, the government will try as much as possible to be able to present quality financial statements. The efforts of local governments to implement local government accounting system to support the creation of good governance is not easy (Khafid, 2009). Implementation of the accounting system is realized by presenting the financial statements containing information presented as a form of accountability to the public. Quality local government finance report is in accordance with the PP. 71 Year 2010. The results stated that the utilization of financial accounting information systems in the Regional Device Organizations (OPD) Purbalingga District included in both categories indicate that the financial statements have been presented in a structured manner from the start of transaction data processing until presentation.

Based on this research is known the higher the value of utilization of accounting information system it will be followed also by the high quality of local government financial statements. Utilization of high accounting information system is supported by the existing facilities within the organization. This supports employees can prepare local government financial reports well and follow the standard preparation of financial statements. The results of this study support the research that has been done by Yuliani, et al (2015) and Mahaputra and Putra (2014) which states that the increasing use of accounting information system hence the quality of local government financial statements also increased.

The Influence of Human Resources Competence on Quality of Local Government Financial Report

This research did not succeed to prove the influence of human resource competence on the quality of local government financial report. This is not in line with the stewardship theory view, which explains that human resources will always improve their ability to obtain quality financial reports. This is motivated by not all respondents come from employees accounting department and educational background of respondents not entirely from the department of accounting / finance. Based on that it can be seen that the respondents do not understand the main task and job description well, less able to manage the accounting system well. Training conducted by accounting employees is not significant in improving employee competence so that influential in preparing the local government financial statements. Increasingly competent human resources are expected to improve the quality of local government financial statements. The results of this study are not in line with research conducted by Kiranayanti and Erawati (2016) who found that human resources have a significant positive effect on the quality of local government financial statements. Kiranayanti and Erawati (2016) stated that the higher the competence of human resources, the higher the effect on the quality of local government financial statements.

Internal Control System Moderate the Effect of Accounting Information System Utilization on the Quality of Local Government Financial Statements

This research did not succeed to prove the internal control system can moderate the influence of accounting information system utilization on the quality of local government financial report. The direct influence on the use of accounting information systems on the quality of local government financial statements obtained significant results. The presence of internal control system in moderating the influence of accounting information system utilization on the quality of local government financial report shows no significant. The result of the test of the absolute difference of the internal control system does not moderate the utilization of accounting information system shows a value of 0.862 which means not significant. It shows that the internal control system applied in OPD of Purbalingga Regency is not yet effective. This is not in line with the theory of stewardship where the government should exercise regular control over a period of time against the information system should be done in compliance with the rules.

Internal Control System Moderates the Effect of Human Resources Competence on the Quality of Local Government Financial Statements

This research proves that internal control system can moderate the influence of human resource competence on the quality of local government financial report. The results of the study explain that the internal control system can moderate the influence of human resource competence on the quality of local government financial statements. The results of this study explain that the greater the internal control system that has been implemented by the organization will weaken the competence of human resources owned by the organization. This result is not in accordance with the stewardship theory which states that with the existence of internal control system will be able to strengthen the influence of competence of human resources on the quality of local government financial statements.

Negative moderation between the internal control system in moderating the influence of competence of human resources on the quality of local government financial statements because not all the OPD in Purbalingga have implemented the internal control system well. Evident from the results of research that shows the value of the regression coefficient decreased from partial testing 0.517 to -0.748 after moderated. Internal control has not been effective because based on descriptive statistics of respondents there are many respondents with non-accounting educational background

and many who are aged over 50 years so less understanding of internal controls because the application of good internal control system requires quality human resources.

CONCLUSIONS

The conclusion of this research is the utilization of accounting information system has a positive effect on the quality of local government financial statements, human resource competence does not affect the quality of local government financial statements, internal control system can not moderate the influence of accounting information system utilization on the quality of local government financial statements, and internal control system can moderate the influence of human resource competence on the quality of local government financial statements. Based on the results of research indicating that the value of the coefficient of determination is low, then for the next researcher is expected to add research variables in the form of understanding of accounting and internal role because the variables based on previous research show consistent results.

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