

The Impact of Good Governance, Employee Competence, and Accounting Information Systems on Financial Report Quality in The Bandung City Government

Edo William Nemnay^{1*}

Fakultas Pascasarjana,
Universitas Widyatama, Bandung, Indonesia
edo.william@widyatama.ac.id

*corresponding author

R. Ait Novatiani²

Fakultas Pascasarjana,
Universitas Widyatama, Bandung, Indonesia
Ait.novatiani@widyatama.ac.id

Received 13 February 2026; Revised 13 April 2026; Accepted 20 April 2026

Abstract

Purpose – This study was conducted to empirically investigate the extent to which the implementation of good governance, human resource capabilities, and the functionality of accounting information systems affect the quality of financial reports within the Bandung City Government.

Design/Methodology/Approach – This research applies a quantitative approach with a population coverage of 31 Regional Work Units (SKPD) within the Bandung City Government. The sample was determined using a non-probability sampling technique with a purposive sampling method, based on specific criteria: (1) employees in the finance and accounting functions who are authorized to make budget decisions and prepare regional financial reports, and (2) have a minimum of two years of service in the field. Based on these criteria, a sample of 39 employees was obtained who have relevant tasks and direct authority in the financial reporting process at the related work unit.

Findings – The research findings confirm that all independent variables have a significant influence on the dependent variable. The integration of sound governance principles, employee professionalism, and accounting information



system infrastructure support has proven to be crucial in producing accurate and transparent financial reporting for government agencies.

Research limitations/Implications – Despite the limited sample size and short observation period, the results of this study provide strategic implications for the Bandung City Government to integrate accountability principles more comprehensively. The quality of the resulting financial reports has a direct impact on increasing public trust, improving bureaucratic operational efficiency, and strengthening sustainable regional governance.

Keywords: Accounting Information Systems, Employee Competence, Good Governance, Quality of Financial Reports

Introduction

The massive digital transformation has revolutionized various aspects of life, including the governance paradigm in the public sector. The use of technology aims to improve the efficiency of bureaucratic processes, particularly in producing SAP-compliant financial reports to ensure transparency and accountability. Financial reports themselves are structured tools that reflect an organization's financial health (Suarsana & Sinarwati, 2024). By presenting accurate financial position data, these reports serve as a vital source of information for both external and internal parties in the economic policy-making process (Latifah, 2022). However, the reality in Indonesia presents significant challenges. Based on a 2022 audit by the Supreme Audit Agency (BPK), although majority of entities received an Unqualified Opinion (WTP), there were still ministries that received Qualified Opinion (WDP), such as the Ministry of Communication and Informatics (BPK RI, 2023). This phenomenon highlights the need for in-depth evaluation of the quality of the

information produced. The quality of financial reports is vital to maintaining public trust through transparency and accountability (Anto & Yusran, 2023). This enables stakeholders to plan and control accurately (Firmansyah et al., 2022). However, on the ground, the quality of the 2022 West Java Provincial Audit Report (LHP) shows a decline in the quality of the Bandung City Government's 2022 Regional Budget (LKPD). The Bandung City Government experienced a decline in its opinion from Unqualified to Qualified.

This decline was caused by several crucial issues in the management of the Regional Budget (APBD), including unrecorded fixed assets and infrastructure worth IDR 3.43 trillion, an overpayment of IDR 10.14 billion in taxes, and a cash balance of IDR 5.48 billion in banks. These findings reflect weaknesses in the internal control system and non-compliance with regulations within the Bandung City Regional Government Work Units (SKPD), which risk undermining the credibility of regional financial management in the public eye (BPK Perwakilan Jawa Barat, 2023).

Substantially, financial reports are an instrument for transparency from regional leaders to stakeholders (Yuliusman, 2023) as well as a tool for mitigating the risk of fraud (Syafik & Setiawan, 2023). One of the main determinants in improving reporting quality is the implementation of good governance. Good governance ensures participatory and transparent government oriented towards public welfare (Nadeak et al., 2024).

The synergy between optimal governance and human resource competency will improve the integrity of financial reports (Ali Fahmi, 2024 and Shinta et al., 2020). This is supported by the findings of Pangestu et al. (2025) in Lampung Province. However, there is an inconsistency in the results (research gap), with research by Hanifah (2021) indicating that good governance does not significantly impact the quality of financial reports in regional government agencies (SKPD) in Central Java. In addition to governance, human resource expertise is an essential element (Rahmawati et al., 2022). Competencies encompassing knowledge, skills, and work attitudes (Khaeruman et al., 2021) have been shown to positively impact the quality of financial reports in various contexts, from regional government agencies (Miftahul Khoer, 2022) to village-owned enterprises (BUMDes) (Wayan Yadi Linggia Swandika, 2023). However, Putri (2020)'s research found that HR competency did not have a significant impact in Sumenep Regency. On the other hand, the implementation of a computer-based Accounting

Information System (AIS) is necessary to facilitate accurate and relevant HR data processing (Rizky Amalia et al., 2023). An Accounting Information System is a system that integrates various elements to process financial transactions into useful information for economic decision-making (Kasmir, 2020 and Meiryani, 2020). The findings of Sarwono & Munari (2022) confirm that the Accounting Information System (AIS) has a positive and significant contribution to the quality of financial reports at the Regional Office of the Ministry of Religious Affairs of East Java Province. These results reinforce a previous study by Fuadah (2020) which stated that the effectiveness of AIS implementation is an important determinant in improving reporting quality. However, there is a discrepancy in the results with Leiwakabessy (2020)'s study in the Southwest Maluku Regency Government, which found that the use of AIS did not have a significant impact on the quality of annual regional financial reporting. This research was motivated by the inconsistency of previous research findings, which tended to focus only on aspects of governance or HR competency, without integrating actual developments in financial information systems. The novelty of this research lies in exploring the simultaneous and combined effects of good governance, employee competence, and accounting information systems on financial reporting quality in the context of the Bandung City Government. The integration of these three variables is

expected to provide a comprehensive solution to the problem of declining audit opinions and strengthen regional financial accountability.

Literature Review & Hypothesis

Literature Review

Stewardship Theory

Stewardship theory emphasizes the commitment of civil servants to providing accurate and accountable financial reporting (Widaryani & Kiswanto, 2020). This theory serves as a crucial foundation for local governments in carrying out their function as managers of public aspirations and financial resources, which demands information transparency to achieve development goals oriented toward the public interest.

Good Governance

Conceptually, good governance is a government governance system used to manage owned resources effectively and efficiently in realizing good governance. Good governance is the embodiment of policies and institutions that are based on transparency and moral integrity in carrying out public service functions (Sipayung & Wahyudi, 2022). Good governance is carried out based on certain norms to maintain harmonious relations between the government, the private sector, and society (Aguswan, 2023; Hasriani, 2024).

Good governance can be considered as a political ideology concept that contains all the main rules that must be used as guidelines in

organizing national and state life (Mudhofar, 2022).

The implementation of good governance in the public sector rests on four key elements: transparency, accountability, participation, and law enforcement (Mardiasmo, 2021). These principles are the main foundations of good governance.

Employee Competence

Competence is a key pillar of professionalism that integrates individual knowledge, skills, and attitudes to achieve effective performance standards (Spencer, 2023 ; Deni Sutisna, 2020). Achieving this competence rests on the ability to apply knowledge and work behaviors within an organizational environment (Muhammad Ramadhan, 2023). In the accounting context, employee financial capabilities and literacy play a crucial role in optimizing the quality of financial reports (Novatiani et al., 2023). Based on the KSA model, competence is reflected through mastery of daily tasks, encompassing cognitive, technical, and affective dimensions, as the primary indicator of human resource readiness (Pahmi & Busman, 2022; Novatiani et al., 2025).

Accounting Information System

AIS is defined as the integration of physical and non-physical components that transform transaction data into valuable financial information for management (Putra, 2022; Nurhayati et al., 2023). The primary objective of this system coordination is to optimize financial reporting and support managerial efficiency (Syabri et al., 2022).

Effective AIS performance requires integration between six crucial elements: hardware, software, people (brainware), work procedures, databases, and network connectivity (Adah & Firdaus, 2024).

Financial Statement Quality

Conceptually, financial statements are a structured snapshot depicting an entity's financial position and transaction history, making them a crucial database for decision-making (Whilma Lindary, 2022; Gusherinsya, 2020). The integrity of these statements relies heavily on the precision of asset reporting through a recording mechanism that adheres to applicable accounting standards (Mia Audina, 2023; Adawiah & Nuryaman, 2023). From a theoretical perspective, a financial statement is classified as high quality if it has adopted fundamental qualitative characteristics, including relevance, reliability, comparability, and ease of understanding by users (Novianti Laelasari, 2022; Cintya Caroline, 2023).

Hypothesis

Good Governance and Financial Statement Quality

Good governance is a primary prerequisite for achieving the nation's vision. Therefore, the government, as a public institution, must be able to ensure accountability for its performance, one of which is demonstrated through quality and transparency in financial reporting. The implementation of good governance within government agencies is the primary foundation for achieving performance efficiency and

public transparency through the presentation of quality financial reports (Arthanandika & Witono, 2022a; Maulana, 2021). The quality of financial reporting in the public sector is a crucial benchmark for the success of an entity's governance, given its function as a form of accountability for the management of state assets (Yamen & Can, 2023; Ashabul Maimanah & Nurdiono Nurdiono, 2024). Financial management aligned with the principles of clean governance—free from Corruption, Collusion, and Nepotism (KKN) practices—will directly increase public trust and the quality of public services (Fangela Myas Sari, 2022; Yuniar et al., 2023). By prioritizing transparency and accountability from the preparation process to reporting, the government can produce reliable financial information for stakeholder decision-making (Junyantara, 2021; Abed et al., 2022).

H1: Good governance affects the quality of financial reports.

Employee Competence and Financial Statement Quality

Employee competence directly influences the quality of an entity's financial reports (Novatiani et al., 2022; Mariani, 2023). Human resource competency, which includes a deep understanding of government accounting standards and regional operations, is an absolute prerequisite for achieving accountable reporting (Indrayani & Widiastuti, 2020). The more competent government officials are, the easier it is for the agency to carry out its mandate and achieve organizational goals (Riska et al.,

2022). Therefore, investing in human resource quality through education and training in government accounting is a strategic step for the government to meet applicable professional standards (Rizki Karim et al., 2024; Karatzimas et al., 2025).

H2: Employee competence affects the quality of financial reports.

Accounting Information Systems and Financial Report Quality

The influence of AIS on the quality of financial reports is ideally to provide clients with the convenience of running, accessing, and controlling financial data quickly and accurately. The Accounting Information System (AIS) functions as a crucial subsystem of the management information system tasked with collecting, processing, and reporting financial transaction data to support accurate business decision-making (Bahri et al., 2022). Functionally, AIS is designed to document and administer the entire financial accountability reporting process validly (Irafah et al., 2020). Effective AIS implementation plays a significant role in improving the quality of financial reports by presenting timely, accurate, and complete information (Masiaga & Worang, 2022; Ifanka & Sari, 2022). In addition, this system facilitates human resources (HR) in planning, analyzing, and evaluating financial data to produce relevant output (Gusherinsya, 2020; Wiranti et al., 2021).

H3: Accounting Information Systems affect the quality of financial reports.

Research Method

This study uses a descriptive approach to provide a systematic overview of the phenomena studied, reflecting the actual conditions in the field. Furthermore, verification analysis is applied to test hypotheses and evaluate relationships between variables through rigorous statistical procedures. The population in this study includes 31 Regional Work Units (SKPD) within the Bandung City Government, serving as the primary research focus. The non-probability sampling technique through the purposive sampling method with other considerations / criteria used in sampling, namely the finance and accounting employees in the regional work unit who have the task of making SKPD budget decisions and preparing regional government financial reports within the Bandung City government. Then the employees who have a minimum of 2 years of work experience in the field. The selection of these criteria was used on the grounds that the apparatus has an interest in compiling, using, supervising and reporting finances / as the implementer of Bandung City government financial management.

Based on these criteria, the initial sample target was set at 50 respondents. However, at the data collection implementation stage, the number of questionnaires returned and eligible for processing was 39 respondents. Despite the decrease in number, this sample is considered representative because it represents key personnel from the 31 SKPD studied. The independent variables are

good governance (X1) which consists of dimensions transparency, accountability, participation, and law enforcement (Mardiasmo, 2021), human resource competency (X2) which consists of dimensions of skills, knowledge, and attitudes (Ahmad et al., 2020; Pahmi & Busman, 2022). Accounting Information System (X3) which consists of dimensions of hardware, software, human resources (brainware), procedures, databases, and communication networks (Susanto, 2017; Adah & Firdaus, 2024). The dependent variable is the quality of financial information (Y) with dimensions of understandable, relevant, reliable and comparable (Novianti & Laelasari, 2022; Cintya Caroline 2023).

Results and Discussion

Research Results

The integrity of this research's results rests on the quality of the primary data, which serves as the basis for hypothesis testing. Through the use of interval-scale instruments, data verification was rigorously conducted through validity and reliability tests to ensure accuracy and internal consistency. These methodological procedures were implemented to minimize bias and ensure that the research model accurately and objectively represents the phenomena under study.

Validity Test

Table 1
Summary of Validity Test Results

Variable	Critical R-Value	Tabulated R
GG.1	0,690	0,316
GG.2	0,558	0,316
GG.3	0,600	0,316
GG.4	0,531	0,316
GG.5	0,793	0,316
GG.6	0,619	0,316
GG.7	0,626	0,316
GG.8	0,730	0,316
KMP.1	0,712	0,316
KMP.2	0,673	0,316
KMP.3	0,717	0,316
KMP.4	0,761	0,316
KMP.5	0,572	0,316
KMP.6	0,611	0,316
KMP.7	0,712	0,316
KMP.8	0,760	0,316
KMP.9	0,476	0,316
SIA.1	0,842	0,316
SIA.2	0,740	0,316
SIA.3	0,677	0,316
SIA.4	0,683	0,316
SIA.5	0,673	0,316
SIA.6	0,631	0,316
SIA.7	0,537	0,316
SIA.8	0,620	0,316
SIA.9	0,588	0,316
SIA.10	0,588	0,316
SIA.11	0,504	0,316
SIA.12	0,463	0,316
SIA.13	0,796	0,316
SIA.14	0,842	0,316
KL.1	0,773	0,316
KL.2	0,764	0,316
KL.3	0,516	0,316
KL.4	0,329	0,316
KL.5	0,538	0,316
KL.6	0,488	0,316
KL.7	0,516	0,316
KL.8	0,430	0,316
KL.9	0,707	0,316

Variable	Critical R-Value	Tabulated R
KL.10	0,544	0,316
KL.11	0,714	0,316

The validity test results confirmed that all statement items representing the three research variables had correlation coefficients exceeding the threshold value, with an r-table value of 0.316 (at $\alpha = 5\%$, $n = 39$). This finding confirms that all statement items in the research instrument have a high level of validity. Thus, the instrument has been proven to have sufficient measurement precision to be used as a reliable primary data collection tool.

Reliability Test

Table 2
Summary of Reliability Analysis

	Cronbach Alpha	Cut-off Point	Reliability Status
GG	0,798	0.60	Reliable
KMP	0,841	0.60	Reliable
SIA	0,898	0.60	Reliable
KL	0,795	0.60	Reliable

Reliability testing results confirmed that all instruments representing the three research variables had Cronbach's Alpha values above the 0.60 threshold. This finding confirms that the questionnaire has a high level of internal consistency, making it a reliable measuring tool for field data collection.

Classical Assumption Test

Normality Test

Table 3
Summary of Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters a,b	Mean Std Deviation	.0000000 .94394720
Most Extreme Differences	Absolution Positive Negative	.081 .066 -.081
Test Statistic		.081
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Evaluation of the normality assumption using the Kolmogorov-Smirnov test showed a statistical value of 0.081 with a significance level (Asymp. Sig. 2-tailed) of 0.200. Since the p-value exceeds the 0.05 threshold, it can be confirmed that the residual data in this study is normally distributed. This finding confirms that the regression model has met the prerequisite criteria for normality, making it suitable for proceeding to the hypothesis testing stage.

Multicollinearity Test

Table 4
Multicollinearity Test Results

Collinearity Statistics		
Model	Tolerance	VIF
Good Governance	.273	3.665
Employee Competence	.318	3.145
Accounting Information System	.202	4.960

The multicollinearity test shows that the tolerance value of the independent variable, namely good governance, is 0.273, indicating a value of more than 0.10 ($0.273 > 0.10$), employee competence is 0.318, indicating a value of more than 0.10 ($0.318 > 0.10$), accounting information system is 0.202, indicating a value of more than 0.10 ($0.202 > 0.10$). And the VIF value of the independent variable, namely good governance, is 3.665, indicating a value of no more than 10 ($3.665 < 10$), employee competence is 3.145, indicating a value of no more than 10 ($3.145 < 10$), accounting information system is 4.960, indicating a value of no more than 10 ($4.960 < 10$). This finding proves that there is no strong linear correlation between the explanatory variables, so that each variable has an independent contribution to the model.

Heteroscedasticity Test

The heteroscedasticity test is applied to identify potential unequal variances in residuals across observations in a regression model. An ideal model requires homoscedasticity, a condition where the residual variance is constant. This evaluation is performed through visual analysis of the scatterplot graph, as illustrated in the following figure, to detect any systematic patterns that could compromise the validity of the model estimates.

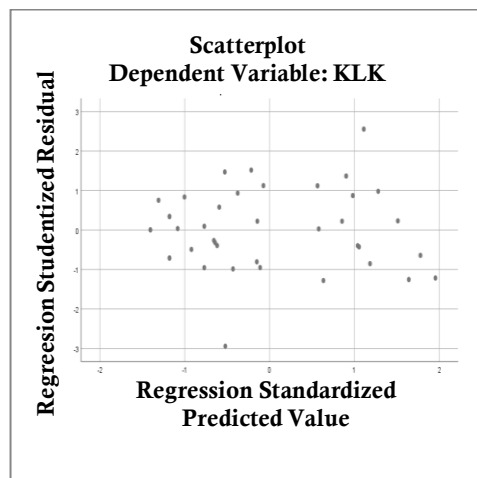


Figure 1
Scateer plot

Observations on the scatterplot graph show a diffuse data distribution and does not form a specific pattern such as a wave or narrowing. Because the data points fluctuate around the zero line on the Y-axis, it can be concluded that there is no inequality of residual variance or heteroscedasticity. This proves that the model has met the requirements for homoscedasticity in linear regression analysis.

Coefficient of Determination

Table 5
Simultaneous Determination Coefficient
Model Summary

R			
	Regular R Square	Adjusted R Square	Std. Error of the Estimate
.954 ^a	.911	.903	.984

The coefficient of determination analysis yielded a value of 0.911, indicating that the synergy between good governance, employee competence, and accounting information systems contributed 91.1% to the quality of financial reporting. Statistically, these results demonstrate that the research model has very strong explanatory power (robust) for the phenomenon studied, while a minor proportion of 8.9% is influenced by other variables not explored in the scope of this study.

Partial Significance Test (T-Test)

Table 6
Partial Test Results (t-Test)

Model	T-Value	Sig.
(Constant)	3.141	.003
Good Governance	3.555	.001
Employee Competence	3.213	.003
Accounting Information System	3.456	.001

The test results indicate that governance has a significant influence on the quality of financial reports, as evidenced by the calculated t-value (3.555) > t-table (2.030) and a significance level of 0.001 < 0.05. This finding confirms that the implementation of strong governance principles within the Bandung City Government directly contributes to the creation of more transparent and accountable financial reports. The employee competency variable proved to have a significant influence, with a calculated t-value (3.213) > t-table (2.030) and a significance level of 0.003 < 0.05.

This indicates that employees with strong technical expertise and accounting knowledge are able to analyze data effectively. This professionalism ensures that financial reports remain relevant and in accordance with applicable accounting standards. The implementation of the AIS demonstrated a positive and significant influence, with a calculated t-value (3.456) > t-table (2.030) and a significance level of 0.001 < 0.05. The use of an integrated system at the Bandung City Government simplifies the processing of transaction data into financial information. A reliable AIS minimizes manual errors and accelerates the presentation of accurate and reliable reports for users.

Discussion

The Impact of Good Governance on Financial Reporting Quality

The results of this study provide empirical confirmation that the implementation of good governance is a fundamental determinant in the

escalation of financial reporting quality. This finding theoretically strengthens stewardship theory, which positions public officials as stewards with an intrinsic motivation to prioritize public interests over personal interests. The application of crucial principles such as transparency, accountability, and the rule of law reflects that financial management officials are not merely carrying out administrative obligations but are driven by moral integrity to maintain public trust. Open financial reporting is a concrete manifestation of bureaucratic awareness in maintaining information quality as a form of accountability for the management of public funds. This research reinforces previous studies by Nirwana & Darmawaty (2023), Nita Sapitri (2025), Sulistiyowati (2023), Ayatullah & Nasution (2024), Gea & Putra (2022), and Advia et al. (2022).

The Impact of Employee Competence on Financial Report Quality

This study provides empirical evidence that civil servant competence acts as a crucial determinant in the mutual escalation of local government financial reporting. These results reinforce the mandate of the Head of the National Civil Service Agency (BKN) Decree No. 46A of 2007, which affirms that synergy between cognitive aspects, technical skills, and professional ethics is a fundamental pillar for employees in carrying out organizational functions optimally and efficiently. Theoretically, these results reinforce stewardship theory, which views competent employees as

intrinsically motivated to serve the public interest. Furthermore, from a stakeholder theory perspective, the availability of qualified human resources is a form of fulfilling an entity's responsibility to present reliable financial information to stakeholders. The results of this study are supported by findings from Coryanatam & Sundawa (2022), Afriansyah & Raflesia (2022), Adawiah & Nuryaman (2023), Riana Timang (2025), Anggraini & Aisyah (2023), and Erva Nuriasaa (2024). However, this finding shows a difference with Putri (2020)'s research, which stated that employee competence does not have a significant influence on the quality of financial reports.

The Impact of Accounting Information Systems on Financial Report Quality

The findings of this study provide empirical evidence that the Accounting Information System (AIS) acts as a crucial determinant in the escalation of financial reporting quality. These results align with the pillars of Stewardship Theory, which positions PPK-SKPD officials as stewards with a moral responsibility to optimize the implementation of the AIS for the public interest. In line with the mandate of Government Regulation No. 12 of 2019 and Minister of Home Affairs Regulation No. 77 of 2020, the effectiveness of this information system is a systemic foundation in realizing transparent regional government accountability. Empirical data shows that respondents in the Bandung City Government gave

the AIS variable a rating of "Very Good," reflecting that the recording, summarization, and reporting processes have been carried out to high standards. Effective utilization of the AIS serves not only as a managerial tool but also as a monitoring instrument that ensures financial reports remain relevant and credible. Good integration between input, process, and output in the AIS will linearly increase the information value of financial reports. These consistent results support previous research by Arthanandika & Witono (2022), Kant et al. (2022), Aidah & Rahmawati (2024), Saputri et al. (2023), and Dwi Fitriani et al. (2025).

Conclusions and Recommendation

Conclusion

This study confirms that public sector governance is a fundamental pillar in improving the quality of financial reporting, especially when synergized with human resource professionalism and accounting information system integration. Staff professionalism ensures information integrity, while an AIS accelerates the reporting process, making it more accurate and relevant. Overall, the combination of managerial aspects, individual capabilities, and information technology support are key determinants in creating credible financial accountability for the public.

Recommendation

These findings enrich the public sector accounting literature by stimulating discussion on variables beyond the parameters of the current model.

Future research is encouraged to integrate additional strategic determinants, such as external audit quality and functional oversight effectiveness, to capture a more comprehensive and multidimensional picture of financial information quality. With the rapid digital transformation, the urgency of examining information technology acceleration variables is crucial. Furthermore, to strengthen the reliability of generalizations, future studies are expected to conduct comparative analyses across a broader spectrum of public sector entities.

References

- Abed, I. A., Hussin, N., Haddad, H., Almubaydeen, T. H., & Ali, M. A. (2022). Creative Accounting Determination and Financial Reporting Quality: The Integration of Transparency and Disclosure. *Journal of Open Innovation: Technology, Market, and Complexity*, 8(1), 1–23. <https://doi.org/10.3390/joitmc8010038>.
- Adah, H., & Firdaus, R. (2024). JICN: Jurnal Intelek dan Cendekiawan Nusantara Pentingnya Dalam Perusahaan Accounting Information System: Definition, Components, and Importance in a Company. *JICN: Jurnal Intelek dan Cendekiawan Nusantara*, 1(6), 1–5. <https://Jicnusantara.Com/Index.Php/Jicn>.
- Adawiah, S. R., & Nuryaman, N. (2023). The Influence of Human Resource Competence, Accounting Standards and Accounting Systems on The Quality of Financial Reports in the Regional Government of Purwakarta Regency. *Quantitative Economics and*

- Management Studies*, 4(2), 222–230.
<https://doi.org/10.35877/454ri.qems1472>.
- Advia, R., Wibowo, A. S., Diarsyad, M. I., Satrya, A., Jurusan, W., Fakultas Ekonomi, A., Bisnis, D., Palangka, U., Kampus, R., Jalan, U., Timang, H., Raya, P., & Tengah, K. (2022). Laporan Keuangan Daerah (Studi Empiris pada Dinas Kota Palangka Raya). *Balance: Media Informasi Akuntansi dan Keuangan*, 14(1), 01–10.
- Afriansyah, B., & Raflesia, P. (2022). Pengelola Zakat di Kabupaten Rejang Lebong. *Jurnal Ilmiah Raflesia Akuntansi*, 8(2), 1–7.
- Aguswan, A. M. S. D. H. E. N. (2023). Perwujudan Good Governance Pasca Pemekaran Kecamatan Binawidya Kota Pekanbaru. *Jurnal Niara*, 15(3), 525–533.
- Ahmad, I., Mahfudnurnajamuddin, Mas'ud, M., & Suriyanti. (2020). Competencies of Apparatus and Internal Control System Effect on the Quality of Financial Statement Information and Good Governance. *European Journal of Business and Management Research*, 5(4), 1–6.
<https://doi.org/10.24018/ejbmr.2020.5.4.425>.
- Aidah, T. N., & Rahmawati, M. I. (2024). Pengaruh Sistem Informasi Akuntansi dan Pengendalian Internal Terhadap Kualitas Laporan Keuangan. *Jurnal Ilmu dan Riset Akuntansi*, 13(2), 1–21.
- Aldy Pratama Putra. (2022). Pengaruh Penerapan Sistem Informasi Akuntansi, Sistem Pengendalian Internal dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan OPD di Kota Pekanbaru. *Program Studi Akuntansi SI Fakultas Ekonomi dan Bisnis Universitas Islam Riau Pekanbaru*, 1(1), 1–88.
- Ali Fahmi, F. (2024). Analisis Kompetensi Sumber Daya Manusia dan Good Governance Terhadap Kualitas Laporan Keuangan Dinas Peternakan Kabupaten Aceh Barat. *Jurnal Akuntansi Keuangan Dan Bisnis*, 2(2), 1–9.
- Anggraini, E. N., & Aisyah, S. (2023). Peran Profesionalisme dan Kompetensi Pegawai Terhadap Kualitas Laporan Keuangan pada Kantor Wali Kota Medan. *JSHP: Jurnal Sosial Humaniora dan Pendidikan*, 8(1), 1–13.
<https://doi.org/10.32487/jshp.v8i1.1911>.
- Anto, L. O., & Yusran, I. N. (2023). Determinants of the Quality of Financial Reports. *International Journal of Professional Business Review*, 8(3), 1–40.
<https://doi.org/10.26668/businessreview/2023.V8i3.1331>.
- Arthanandika, D., & Witono, B. (2022). The Influence of Accounting Information Systems, Leadership Style and Human Resources Competency on The Quality of Local Government Financial Reports (Empirical Study of The Regional Financial Management Unit for The Residency of Surakarta). *The International Journal of Business Management and Technology*, 6(5), 1–7.
www.theijbmt.com
- Ashabul Maimanah, & Nurdiono Nurdiono. (2024). Pengaruh Penerapan Prinsip-Prinsip Good Government Governance Terhadap Kinerja Pegawai Bidang Keuangan. *Inisiatif: Jurnal Ekonomi, Akuntansi dan Manajemen*, 3(2), 178–202.
<https://doi.org/10.30640/inisiatif.v3i2.2283>.
- Ayatullah, & Nasution. (2024). Pengaruh Implementasi Good Governance dan Pengendalian Internal. *Jurnal Ilmiah Wahana Pendidikan*, 10(1), 630–639.
<https://doi.org/10.5281/zenodo.10469408>.

- Bahri, S., Maulidiyah, T., Hasan, K., & Puspitosarie, E. (2022). Pengaruh Pemanfaatan Sistem Informasi Akuntansi dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan pada KPRI Universitas Negeri Malang. *Journal of Public and Business Accounting*, 3(2), 85–95. <https://doi.org/10.31328/jobpa.v3i2.287>.
- BPK Perwakilan Jawa Barat. (2023). Penyerahan LHP LKPD Kota Bandung dan Kabupaten Bogor TA 2022. <https://Jabar.Bpk.Go.Id/Penyerahan-Lhp-Lkpd-Kota-Bandung-Dan-Kabupaten-Bogor-Ta-2022/>.
- BPK RI. (2023). BPK Berikan Opini WTP atas Laporan Keuangan Pemerintah Pusat Tahun 2022. <https://Www.Bpk.Go.Id/News/Bpk-Berikan-Opini-Wtp-Atas-Laporan-Keuangan-Pemerintah-Pusat-Tahun-2022>.
- Cintya Caroline, M. S. (2023). Pengaruh Ukuran Perusahaan, Auditor Switching, Financial Distress, dan Solvabilitas Terhadap Audit Delay (Studi Empiris pada Perusahaan Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2022). *Prosiding: Ekonomi dan Bisnis*, 3(2), 1–15.
- Coryanatam, I., & Sundawa, A. (2022). The Influence of Competency and Utilization of Information System toward Government Financial Report Quality in Bengkulu Province. *Malaysia Indonesia International Conference on Economics, Management and Accounting*, 1(1), 474–482. <https://doi.org/10.5220/001043610002900>.
- Deni Sutisna, A. W. (2020). Peran Kompetensi Guru Sekolah Dasar Dalam Meningkatkan Efektivitas Pembelajaran Daring. *Jurnal Bahana Manajemen Pendidikan*, 9(2), 58–64. <https://doi.org/10.24036/jbmp.v9i2>.
- Dwi Fitriani, A., Eddy, A. S., & Harimurti, F. (2025). Pengaruh Kompetensi Sumber Daya Manusia, Sistem Informasi Akuntansi, dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan. *YUME:Journal of Management*, 8(2), 263–275.
- Erva Nuriasaa, I. G. M. M. (2024). Pengaruh Kompetensi Pegawai, Pemanfaatan Sistem Informasi Akuntansi, Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan. *Jurnal Riset Mahasiswa Akuntansi (JRMA)*, 12(2), 186–195.
- Fangela Myas Sari. (2022). Pengaruh Penerapan Standar Akuntansi Pemerintah, Kualitas Aparatur Pemerintah Daerah, Good Governance dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Daerah (Studi Empiris pada Kabupaten Batang). *Jurnal Akuntansi, Keuangan Dan Auditing*, 3(1), 27–42.
- Firmansyah, A., Arfiansyah, Z., Rizal Yuniar, M. (2022). Local Governments Financial Reporting Quality in Papua and West Papua: Do Local Government Characteristics Matter? *Jurnal Riset Akuntansi Kontemporer*, 14(2), 139–147.
- Fuadah, H., & S. H. (2020). The Effect of The Implementation of Transparency and Accounting Information Systems on The Quality of Financial Reports. *Ijo - International Journal of Business Management*, 3(11), 1–12.
- Gea, O. O., & Putra, R. R. (2022). Good Corporate Governance Terhadap Kualitas Laporan Keuangan dengan Sistem Informasi Akuntansi Sebagai Variabel Moderasi. *Owner*, 6(3), 1517–1525. <https://doi.org/10.33395/owner.v6i3.992>.

- Gusherinsya, R. (2020). Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan. *Jurnal Akuntansi*, 9(1), 58–68. <http://ejournal.stiemj.ac.id/index.php/akuntansi58>.
- Hanifah, A. Z. , & H. H. (2021). Analisis Pengaruh Penerapan Good Governance, Sistem Akuntansi Pemerintahan dan Pengendalian Intern Terhadap Kualitas Laporan Keuangan Studi pada Seluruh SKPD Pengelola Keuangan Pemerintah Kabupaten/Kota Se-Jawa Tengah. *Diponegoro Journal of Accounting*, 10(4), 1–7. <http://ejournal-s1.undip.ac.id/index.php/accounting>.
- Hasriani, H. (2024). Implementasi Good Governance Dalam Penyelenggaraan Pemerintahan di Kelurahan Parangloe Kecamatan Tamalanrea Kota Makassar. *Jurnal Publisitas*, 10(2), 186–198. <https://doi.org/10.37858/publisitas.v10i2.441>
- I Gede Agus Junyantara, I. P. D. S. P. (2021). Pengaruh Penerapan Sistem Pengendalian Intern Pemerintah, Good Governance, dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Kota Denpasar. *Hita Akuntansi dan Keuangan Universitas Hindu Indonesia*, 2(3), 338–358.
- Ifanka, D. D., & Sari, R. P. (2022). Kualitas Laporan Keuangan: Implementasi Sistem Informasi Akuntansi dan Komitmen Organisasi Dimoderasi Pemahaman Akuntansi. *Ekonomis: Journal of Economics and Business*, 6(2), 420–427. <https://doi.org/10.33087/ekonomis.v6i2.550>.
- Indrayani, K. D., & Widiastuti, H. (2020). Pengaruh Penerapan Sistem Akuntansi Keuangan Pemerintah Daerah dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Kompetensi Sumber Daya Manusia Sebagai Variabel Moderasi (Studi Empiris pada Satuan Kerja Perangkat Daerah Kabupaten Klaten). *Reviu Akuntansi dan Bisnis Indonesia*, 4(1), 1–16. <https://doi.org/10.18196/rab.04014>.
- Irafah, S., Sari, E. N., & Muhyarsyah, M. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Peran Internal Audit, dan Kesuksesan Penerapan Sistem Informasi Keuangan Daerah Terhadap Kualitas Laporan Keuangan. *Jurnal Riset Akuntansi dan Keuangan*, 8(2), 337–348. <https://doi.org/10.17509/jrak.v8i2.21775>.
- Karatzimas, S., Heiling, J., Adam, B., Brunelli, S., Falivena, C., Jorge, S., Greiling, D., Dragija Kostić, M., & Narbón-Perpiñá, I. (2025). The Coverage of Public Sector Financial Management in MPA and MPM Programs: Evidence from Europe. *International Journal of Public Sector Management*, 1(1), 1–23. <https://doi.org/10.1108/IJPSM-03-2024-0083>.
- Kasmir. (2020). *Analisis Laporan Keuangan*. Rajawali Pers.
- Khaeruman et al. (2021). *Meningkatkan Kinerja Manajemen Sumber Daya Manusia Konsep & Studi Kasus*. CV. AA Rizky.
- Latifah, S. W., & S. D. (2022). *Akuntansi Perseroan*. UMM Pers.
- Leiwakabessy. (2020). Pengaruh Sistem Pengendalian Internal Pemerintah, Kompetensi Sumber Daya Manusia, dan Sistem Informasi Akuntansi Terhadap Proses Pelaporan Keuangan Kabupaten Maluku Barat Daya. *Jurnal Sosial Humaniora*, 11(1), 215–224.
- Mardiasmo. (2021). *Otonomi & Manajemen Keuangan Daerah* (Edisi Terbaru). Andi.

- Masiaga, N. R., & Worang, F. G. (2022). Analysis of The Effect of Security and Trust on Customer Satisfaction in Manado City Who Shops Online at Lazada.Com. In *Mandagie Jurnal Emba* 10(2), 900-910.
- Maulana, R. (2021). Pengaruh Sistem Akuntansi Pemerintahan, Sistem Pengendalian Intern dan Good Governance Terhadap Kualitas Laporan Keuangan. *Jaksi Jurnal Akuntansi Keuangan dan Sistem Informasi Tahun*, 2(1), 126–137.
- Meiryani. (2020). *Kualitas Sistem Informasi Akuntansi dan Faktor-Faktor yang Memengaruhi*. Kencana.
- Mia Audina. (2023). Faktor–Faktor yang Mempengaruhi Kualitas Laporan Keuangan pada RSUI Kustati Surakarta. *AKUNSIKA: Jurnal Akuntansi Dan Keuangan*, 4(2), 63–71.
- Miftahul Khoer, I. (2022). Pengaruh Sumber Daya Manusia dan Sistem Pengendalian Internal Terhadap Kualitas Pelaporan Laporan Keuangan Desa. *Jurnal Penelitian dan Pemikiran Keislaman*, 9(1), 12–23.
- Mudhofar, M. (2022). Analisis Implementasi Good Governance pada Pengelolaan Keuangan Desa. *Jurnal Riset Akuntansi dan Keuangan*, 10(1), 21–30. <https://doi.org/10.17509/jrak.V10i1.36763>.
- Muhammad Ramadhan. (2023). *Perencanaan dan Pengembangan SDM*. PT. Literasi Nusantara Abadi Group.
- Nadeak, N. E., Depari, S. S., Simarmata, A. M., Sihalofo, F., & Ivanna, J. (2024). Transparansi Pelayanan Publik di Desa Marindal I Kecamatan Patumbak. *Jurnal Ilmiah Kajian Multidisipliner*, 8(6), 813-820.
- Ni Putu Mariani, N. W. Y. N. P. Y. Y. (2023). Pengaruh Fungsi Badan Pengawas, Kualitas Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan pada Lembaga Perkreditan Desa Se-Kota Denpasar. *Hita Akuntansi dan Keuangan Universitas Hindu Indonesia*, 4(4), 220–230.
- Nirwana, & Darmawaty. (2023). The Effect of Good Governance on The Financial Statements Quality. *Atestasi: Jurnal Ilmiah Akuntansi*, 6(1), 1–12. <https://doi.org/10.57178/atestasi.v6i1.594>.
- Nita Sapitri. (2025). Pengaruh Penerapan Standar Akuntansi Pemerintah (SAP), Good Governance, dan Kualitas Kinerja Aparatur Pemerintah Terhadap Kualitas Laporan Keuangan pada Dinas Perdagangan dan Perindustrian Kabupaten Cirebon. *AKTIVA Jurnal Akuntansi dan Investasi*, 10(1), 9–31.
- Novatiani, R. A., Christina, V., Novianto, R. A., Sarumpaet, T. L., & Wijaya, A. (2025). Kompetensi Sumber Daya Manusia Dalam Meningkatkan Kualitas Informasi Keuangan UMKM. *Owner*, 9(1), 282-289. <https://doi.org/10.33395/owner.v9i1.2521>.
- Novatiani, R. A., Novianto, R. A., Yuniarti, R., Sari, D., Nuryaman, & Asikin, B. (2022). Faktor-Faktor yang Berpengaruh Terhadap Pelaporan Keuangan UMKM Berkualitas (Survei Pada UMKM Peternak di Indonesia). *Jurnal EMT KITA*, 6(2), 377–382. <https://doi.org/10.35870/emt.v6i2.703>.
- Novatiani, R. A., Sari, D., Nuryaman, Asikin, B., Yuniarti, R., & Novianto, R. A. (2023). Pengaruh Pemahaman Akuntansi Terhadap Implementasi SAK EMKM (Survei pada UMKM Kuliner di Kota Bandung). *Jurnal EMT KITA*, 7(1), 113–119. <https://doi.org/10.35870/emt.v7i1.777>.
- Novianti Laelasari, S. M. (2022). Pengaruh Informasi Laporan Keuangan dan

- Harga Saham Terhadap Kecurangan Laporan Keuangan (pada Perusahaan Perbankan yang Go Public di Bursa Efek Indonesia). *Jurnal Bisnis & Teknologi*, 14(1), 1–10.
- Nurhayati, N., Hartanto, R., Paramita, I., Sofianty, D., & Ali, Q. (2023). The Predictors of the Quality of Accounting Information System: Do Big Data Analytics Moderate this Conventional Linkage? *Journal of Open Innovation: Technology, Market, and Complexity*, 9(3)1-11. <https://doi.org/10.1016/j.joitmc.2023.100105>.
- Pahmi, & Busman. (2022). Pengaruh Kompetensi Sumber Daya Manusia Terhadap Kinerja Pegawai Kantor Kecamatan Tanralili Kab.Maros. *Jurnal online Manajemen Elpei*, 2(2),393-402. <http://jurnal.stim-lpi.ac.id/index.php/elpei>.
- Pangestu, A., Soi Hawi, A., Raihan Basuki, M., Studi Akuntansi, P., & Ekonomi dan Bisnis, F. (2025). Pengaruh Penerapan Good Governance Terhadap Kualitas Laporan Keuangan Instansi Pemerintah Daerah Provinsi Lampung. *Jurnal Ilmiah Manajemen Ekonomi dan Akuntansi*, 2(3), 264–271. <https://doi.org/10.62017/jimea>.
- Putri, U. A. , H. H. , & F. I. D. (2020). Pengaruh Kompetensi Sumber Daya Manusia. *Journal of Accounting and Financial Issue ISSN*, 1(1), 11–19.
- Rahmawati, E., Sonita, S., Wahyu Nur Kholid, A., & Sofyani, H. (2022). Kompetensi Sumber Daya Manusia dan Kualitas Laporan Keuangan Pemerintah Daerah: Peran Sistem Pengendalian Internal Sebagai Pemediasi. *Jurnal Reviu Akuntansi dan Keuangan*, 12(2), 346–359. <https://doi.org/10.22219/jrak.v12i2.21791>.
- Riana Timang, K. H. L. A. T. (2025). Pengaruh Sipd dan Kompetensi Pegawai Terhadap Kualitas Laporan Keuangan Dinas Pertanian Pangan Kelautan dan Perikanan Papua Tengah. *Syntax Admiration*, 6(2), 1251–1263. <https://doi.org/10.26623/slsi.v22i4.10554>.
- Riska, N. P., Dewi, F., Putu, N., Mendra, Y., & Saitri, P. W. (2022). Pengendalian Intern dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Badung. *Jurnal Kharisma*, 4(1),387-399.
- Rizki Karim, Amir Lukum, & Nurharyati Panigoro. (2024). Pengaruh Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan di Badan Keuangan Pemerintah Daerah Provinsi Gorontalo. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 6(10), 6567-6575. <https://doi.org/10.47467/alkharaj.v6i10.3015>.
- Rizky Amalia, D., Romli, H., Mutiara Kemala Ratu, Dan, Akuntansi, P., & Ekonomi, F. (2023). Pengaruh Sistem Informasi Akuntansi dan Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan (Survey PT. Sriwijaya Container). *Keuangan dan Auditing*, 4(1), 68–82. <http://publikasi.dinus.ac.id/index.php/jaka>.
- Saputri, H., Kusnaedi, U., & Asmana, Y. (2023). Pengaruh Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Perusahaan Jasa di Jakarta Utara. *Madani: Jurnal Ilmiah Multidisiplin*, 1(4), 102–109. <https://doi.org/10.5281/zenodo.7932454>.
- Sarwono, N. R. U., & Munari, M. (2022). Pengaruh Penerapan Sistem Informasi Akuntansi, Sistem Pengendalian Internal, dan Kompetensi Sumber Daya Manusia Terhadap Kualitas

- Laporan Keuangan dengan Good Governance Sebagai Variabel Pemoderasi. *J-MAS (Jurnal Manajemen dan Sains)*, 7(2), 616-622. <https://doi.org/10.33087/jmas.v7i2.500>.
- Shinta, I., Sri, P., & Sriyono, S. (2020). Pengaruh Kompetensi Sumber Daya Manusia. *Journal of Islamic Accounting Research*, 2(1), 17–35.
- Sipayung, B., & Wahyudi, A. (2022). Penerapan Good Governance dalam Rangka Meningkatkan Kualitas Pelayanan Publik yang Berintegritas di Lingkungan Badan Pemeriksa Keuangan. *Jurnal Pendidikan Tambusai*, 6(2), 14323–14334.
- Spencer, L. M. , & S. S. M. (2023). *Competency at Work: Models for Superior Performance*. Wiley.
- Suarsana & Sinarwati. (2024). Analisis Penyajian Laporan Keuangan Bumdes Mengacu pada Kepmen Desa PDTT No 136 Tahun 2022 (Studi Kasus pada BUMDes Nugraha Tata Samaya di Desa Pejarakan). *Jurnal Ilmiah Akuntansi dan Humanika*, 14(1), 1–7.
- Sulistiyowati. (2023). Pengaruh Audit Laporan Keuangan, Penerapan Good Governance, dan Peran Internal Audit Terhadap Kualitas Laporan Keuangan. *Liabilities Jurnal Pendidikan Akuntansi*, 6(2), 12–20.
- Susanto, Azhar. (2017). *Sistem Informasi Akuntansi*. Lingga Jaya.
- Syabri, B. A., Akuntansi, J., Uinsu, F., Dosen, K., Ekonomi, F., & Islam, B. (2022). Analisis Sistem Informasi Akuntansi dan Kinerja Pegawai terhadap Kualitas Laporan Keuangan pada Balai Pengembangan Kompetensi PUPR Wilayah I Medan. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi dan Perbankan Syariah*, 7(3), 979–991. <https://doi.org/10.30651/jms.v7i3.12750>.
- Syafik, M., & Setiawan, D. (2023). Determinants Factors Affecting Quality of Financial Statement Information: External Factors as Moderating Variables. *Jurnal Economia*, 19(2), 141–157. <https://doi.org/10.21831/economia.v19i2.46788>
- Wayan Yadi Linggia Swandika. (2023). Pengaruh Kualitas Kompetensi Sumber Daya Manusia, Penggunaan Teknologi Informasi dan Pengalaman Kerja Terhadap Kualitas Laporan Keuangan Bumdes Se-Kecamatan Sukawati. *Hita Akuntansi dan Keuangan Universitas Hindu Indonesia*, 4(4), 1–16.
- Whilma Lindary, N. M. A. E. Z. (2022). Analisis Pengaruh Kualitas Pelaporan Keuangan dan Maturitas Utang Terhadap Efisiensi Investasi (Studi Kasus pada Perusahaan Pertambangan Go-Public yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019). *Jurnal Makesya*, 2(1), 1–14.
- Widaryani & Kiswanto. (2020). Analysis of Factors Affecting the Quality of Local Government Financial Statements. *Accounting Analysis Journal*, 9(1), 53–59. <https://doi.org/10.15294/aaj.v9i1.23123>.
- Wiranti, W. P., Wahidawati, S. E., Si, M., & Ca, A. K. (2021). Pengaruh Sistem Akuntansi Keuangan, Teknologi Informasi dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Opd Sekolah Tinggi Ilmu Ekonomi Indonesia (Stiesia) Surabaya. *Jurnal Ilmu dan Riset Akuntansi*, 10(5), 1–21.
- Yamen, A., & Can, G. (2023). The Impact of Public Governance Perception on the Quality of Financial Reporting. *Economic Research-Ekonomiska Istrazivanja*, 36(3), 1–22.

<https://doi.org/10.1080/1331677X.2023.2223264>.

- Yuliusman, Z. (2023). Determinants of Local Government Financial Reporting Quality: Evidence from Jambi, Indonesia. *Research Journal of Finance and Accounting*, 14(4), 1–8. <https://doi.org/10.7176/rjfa/14-4-02>.
- Yuniar, L. S., Gunarsa, A., Asdar, F., Ralis, G., Ramadhani, A. P., & Buntulabi, D. R. (2023). Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Pengawasan Keuangan Daerah Terhadap Keandalan Penyajian Laporan Keuangan Pemerintah Daerah (Studi pada OPD Pemerintah Provinsi Sulawesi Tengah). *Owner*, 7(2), 1017–1025. <https://doi.org/10.33395/owner.v7i2.1313>.