

The Effect of The Use of Local Government Information System and Human Resources Competencies on The Quality of Local Government Financial Reports

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Abstrack

This study aims to examine the effects of utilizing the local Government Information System and Human Resource competence on the quality of local government financial reports in the West Java Provincial Government. The decline in fair opinions and the increase in fair opinions with exceptions indicate challenges in regional financial management and the need for improvements in transparency, accountability, and financial management systems to achieve better standards. This research uses different methods, contexts, places and populations from others research. The research uses a quantitative method with an associative approach. Samples were selected using purposive sampling, involving 114 respondents from 38 regional work units. Data were analyzed using multiple linear regression through SPSS Version 30. The results show that partially, HR competence has a significant effect on the quality of financial reports, while SIPD utilization does not. However, both variables have a significant effect when tested simultaneously. Based on the model feasibility test, it can be concluded that the estimated regression model is appropriate for explaining the influence of SIPD utilization and HR competence on financial report quality. This is supported by the coefficient of determination (R^2) of 47.5%, indicating that SIPD utilization and HR competence explain 47.5% of the variation in financial report quality. The remaining 52.5% is explained by other factors outside the research model. These findings highlight the importance of optimizing SIPD and HR competence to support the quality, transparency, and accountability of local government financial reporting.

Keywords: Human Resources Competencies, Local Government Information System, Quality of Local Government Financial Reports

Introduction

Good Governance has become an important demand in the governance of the modern public sector. The implementation of Good Corporate Governance (GCG) in government is necessary to ensure that state management operates in a clean, transparent, and accountable manner (Mardiasmo, 2018). The principles of transparency and accountability (Komite Nasional Kebijakan Governansi, 2021) require the presentation of financial reports that are adequate, accurate, timely, and accountable. In the context of the public sector, the Local Government Financial Report (LKPD) serves as the primary medium for accountability regarding the use of the Regional Revenue and Expenditure Budget (APBD) (Afifah, 2022). Financial reports are an important indicator in assessing whether financial management is carried out professionally, efficiently, and in accordance with applicable regulations. Financial reports are considered high-quality if they receive an annual opinion from the Supreme Audit Agency (BPK). Therefore, it is important for local government financial report preparers to pay

attention to their quality so that they are easily understood by users. The opinions of the Audit Board of the Republic of Indonesia (BPK) -Unqualified Opinion, Qualified Opinion, Adverse Opinion, and Disclaimer Opinion- serve as indicators of the quality of financial reports (Law No. 15 of 2004). However, an unqualified Opinion does not guarantee freedom from issues if governance is weak.

In West Java, the trend in LKPD opinions shows a decline in pure unqualified opinions and an increase in unqualified with Emphasis of Matter. In 2023, although the West Java Provincial Government achieved its 13th unqualified opinion, the BPK noted significant issues in regional-owned banks due to substantial losses and weak internal controls (TerasJabar, 2024). This indicates the need for strengthening controls, transparency, and human resource competence. Advances in information technology have had a significant impact on the accounting field. Information technology has made it easier for organizations to process accounting, which was previously done manually, but can now be done computerized. The implementation of the Regional Government Information System (SIPD) as an integrated information system is regulated by Permendagri No. 70 of 2019 and is mandatory (Director General of Regional Financial Development, 2021). However, its management in West Java is still considered suboptimal. The quality of financial reports heavily depends on competent human resources (Nilamsari et al., 2020).

Furthermore, to support the successful presentation of quality financial reports and meet the qualitative characteristics of financial reports, competent human resources are required who can understand the accounting system in detail. The theory of Accounting Information Quality explains that the quality of financial information is highly dependent on the ability of the report preparer to process and present financial data accurately. According to the Resource-Based View (RBV) theory, competent human resources are a strategic organizational asset that can improve financial performance and accountability. This is reinforced by Mardiasmo (2018) in Public Sector Accounting, which states that the quality of government financial reports is largely determined by the professionalism and competence of regional financial management officials. Any error or mistake can occur if the human resources responsible for preparing the financial reports lack competence in their field.

Several studies support the influence of SIPD and human resource competence on the quality of reports, although there are conflicting results (Islamay & Trisnaningsih, 2022; Pujanira, 2017). Based on the phenomena, opinion trends, and differences in previous study results, the author is conducting research on "The Influence of the Utilization of SIPD and Human Resource Competence on the Quality of Local Government Financial Reports" (a study

on the West Java Provincial Government) to determine whether these two factors significantly affect the quality of Local Government Financial Report.

Literature Review

According to the UNDP (1997), good governance is the process of exercising power in managing a country's economic and social resources for development, encompassing the principles of participation, transparency, accountability, effectiveness, efficiency, fairness, compliance with the rule of law, and responsiveness to community needs. Meanwhile, Moore (1993) defines governance as the way power is exercised in managing a country's economic and social resources for development. In the context of regional government, the implementation of good governance is closely linked to the use of information technology and improving the quality of human resources. One concrete example of good governance is the use of the Regional Government Information System (SIPD), which plays a crucial role in increasing transparency, efficiency, and accountability in public financial management.

Local government accounting aims to record, manage, and report transactions involving public funds, as well as ensure transparency and accountability in the use of public budgets. According to Mardiasmo ((2018)), government accounting involves the process of recording economic transactions that occur in government entities and is carried out in accordance with accounting principles applicable to the government. Government Accounting Standards (SAP) are guidelines used to prepare local government financial reports. SAP is prepared based on Government Regulation No. 71 of 2010, which adopts the accrual basis in regional financial management.

Based on Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, the national Regional Financial Information System functions as a tool for the Government to process, present, and publish information and reports related to regional financial management, with the aim of supporting the achievement of good governance through the principles of transparency and accountability.

With the development of technological knowledge, the Ministry of Home Affairs is trying to improve government programs by launching Ministerial Regulation No. 70 of 2019 concerning the Regional Government Information System (SIPD) which automatically replaces the previous Ministerial Regulation, namely Minister of Home Affairs Number 98 of 2018 concerning the Regional Development Information System for innovative and fast government administration on October 14, 2019. This SIPD contains information systems for regional development planning, regional financial systems and other regional government systems such

as regional guidance and supervision systems (Indonesia, 2019). In 2019, the Ministry of Home Affairs launched a web-based application for the Regional Government Information System SIPD, an online-based system that is an information system that contains regional development planning systems and regional financial systems, as well as other regional government systems, including regional government guidance and supervision systems. The Regional Government Information System (SIPD), developed by the Ministry of Home Affairs (Kemendagri), aims to ensure that all stages of regional planning document development comply with applicable laws and regulations. This statement emphasizes that SIPD is not simply an information technology tool but an integral part of the overall planning, budgeting, administration, and reporting processes within regional governance (Alfani & Nasution, 2022).

Based on the Regulation of the Head of BKN No. 7 of 2013, Competence is a set of individual characteristics related to work capabilities, including elements of knowledge, skills, and attitudes required in carrying out job duties and responsibilities (Indonesia, 2013). In Wirawan's view (2009), competence is understood as the integration of abilities, skills, knowledge, expertise, and mindsets required for a person to succeed in carrying out certain tasks or jobs. This competence is an individual characteristic that encourages the achievement of superior performance in certain jobs or situations. According to Spencer and Spencer (1993), competency encompasses the knowledge, skills, behaviors, and individual attributes required to perform work effectively. Furthermore, Decree of the Head of the State Civil Service Agency of the Republic of Indonesia Number 46A of 2003 states that human resource competency, particularly for Civil Servants (PNS), encompasses individual abilities and characteristics in the form of knowledge, skills, and behavioral attitudes required to carry out tasks professionally, effectively, and efficiently.

The use of SIPD plays a crucial role in supporting the quality of local government financial reports by providing accurate, timely, and transparent data and information. As a technology-based system, SIPD is designed to streamline the planning, implementation, and financial reporting processes. The success of SIPD is greatly influenced by the extent to which it is implemented and utilized effectively by local governments. Local government financial management is a crucial aspect of achieving good governance, which involves transparency, accountability, and effectiveness. Therefore, SIPD and adequate human resource (HR) competency are expected to improve the quality of local government financial reports. HR competency, which includes technical skills, accounting understanding, and technology skills, is necessary to ensure that the information provided by SIPD can be optimally utilized for decision-making and accurate financial reporting (Kusuma, 2020). HR plays a crucial role in achieving success, as sophisticated and comprehensive facilities are not a guarantee of business

success without the quality of the human resources who will utilize those facilities. These two factors, both the utilization of SIPD and HR competency, are expected to have a positive impact on the quality of local government financial reports, which include aspects of transparency, accountability, efficiency, and compliance with regulations (Binawati & Nindyaningsih, 2022).

According to Susanti et al. (2023), the implementation of SIPD has a very significant impact on the ease of preparing financial reports for Cimahi City's Regional Work Units (SKPD), contributing 88.5%. Furthermore, research by Brata et al. (2019) found that the Regional Financial Accounting System (SAKD) has a positive impact on the quality of financial reports. Widiastuti et al. (2023) stated that human resource competency, internal control systems, and information technology utilization positively influence the quality of local government financial reports. Research by Putri (2021) showed that the Regional Financial Information System negatively impacted the quality of financial reports; human resource competency weakened this influence.

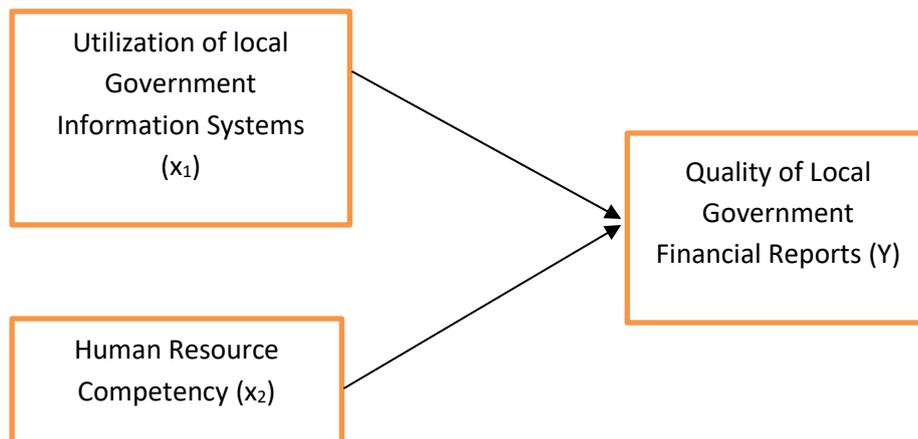


Figure 1. Conceptual Framework Model

Based on the theory and framework of thought that the researcher has previously put forward, the hypothesis contained in this research is as follows:

H_{a1}: The use of the Regional Government Information System (SIPD) partially affects the quality of local government financial reports.

H_{a2}: Human resource competency partially affects the quality of local government financial reports.

H_{a3}: The use of SIPD and human resource competency simultaneously affect the quality of local government financial reports.

Mehotds

The research method is a scientific way to obtain data for specific purposes and uses, based on rational, empirical, and systematic principles. A scientific method means that research activities are based on scientific characteristics, namely rational, empirical, and systematic (Sugiyono, 2018). This research method is quantitative research with an associative approach. Quantitative research is a research method whose analysis generally uses statistical analysis in the form of numbers or numerical qualitative data. This method is called quantitative because the research data is in the form of numbers and the analysis uses statistics. The associative approach is one approach in quantitative research methods that aims to determine the relationship or influence between two or more variables. This approach is often used to test hypotheses about causal or correlational relationships between variables (Sugiyono, 2018).

This research was conducted from April 2025. This study was conducted by distributing questionnaires to a selected sample of employees in charge of regional financial management and financial report preparation at 38 Regional Work Units (SKPD) of the West Java Provincial Government. The total sample used in this study was three respondents from each Regional Work Unit (SKPD) within the West Java Provincial Government to represent the entire population, with a total of 114 respondents.

According to Sugiyono (2018), "multiple linear regression analysis is used when researchers intend to predict the condition (rise or fall) of a dependent variable (criterion) when two or more independent variables as predictor factors are manipulated (their values are increased or decreased)." Therefore, multiple linear regression analysis will be conducted if the number of independent variables is at least two. The formula for multiple linear regression is:

$$y = a + b_1x_1 + b_2x_2 + e$$

Y: Quality of local government financial reports

a: Constant

b: Regression coefficient

x_1 Utilization of local government information systems

x_2 : Human resource competency.

Results and Discussion

Based on the research results, it is known that the respondents of this study based on gender were more female than male, namely 68 people or with a percentage of 59.65%, while male respondents were 46 people or with a percentage of 40.35%. The last education taken by this study consisted of Diploma education of 56 people or 49.12%, Bachelor's

degree education of 51 people or 44.74%, Master's/Doctoral education of 7 people with a percentage of 6.14%. Length of work or work period of this study consisted of 24 people or 46.2% with a length of work of 1-5 years, 4 people or 3.51% with a length of work of 6-10 years and 27 people or 23.69% with a length of work > 10 years.

In general, the overall mean score for the Utilization of the Regional Government Information System (SIPD) (X_1) is 4.23, which falls into the “very high” category. This indicates that respondents believe SIPD significantly supports regional financial management, especially in planning, controlling, reporting, and monitoring budgets. It also shows strong acceptance and effective use of this system by government staff. The mean score for Human Resource Competence (X_2) is 4.37 (“very high”), meaning respondents agree that employees involved in preparing financial reports have strong knowledge, skills, and professional attitudes. This high score reflects that competent HR can perform reporting tasks well and follow ethical standards. The mean score for Local Government Financial Report Quality (Y) is 4.43 (“very high”), indicating that the financial reports are generally seen as relevant, reliable, comparable, and easy to understand, serving as clear and transparent accountability tools.

Table 1. Regression Analysis Test

Model	Coefficient	Std. Error	Sig
C	14.791	3.826	0.001
X1	0.060	0.040	0.130
X2	0.633	0.081	0.001

Source: SPSS data processing result (2025)

$$Y = 14.791 + 0.060X_1 + 0.633X_2 + \varepsilon$$

(1)

This can be explained as follows:

a. The constant (α) is 14.791, meaning that if SIPD Utilization (X_1) and HR Competence (X_2) are zero, the Quality of Local Government Financial Reports (Y) will be 14.791. The positive sign indicates a positive relationship.

b. The coefficient for SIPD Utilization (X_1) is 0.060, meaning that a 1-unit increase in X_1 will increase Y by 0.060, assuming other variables remain constant. The positive sign shows a direct effect.

c. The coefficient for HR Competence (X_2) is 0.633, meaning that a 1-unit increase in X_2 will increase Y by 0.633, with other variables constant. The positive sign also indicates a direct relationship.

Based on the hypothesis test, the Regional Government Information System (SIPD) utilization variable (X_1) has a Tcount of 1.524, which is lower than the Ttable value of 1.659 ($df = 111$), with a significance level of 0.130 (>0.05). This means SIPD utilization does not have a partial effect on the quality of local government financial reports, so the null hypothesis is accepted. In theory, a good understanding of local government accounting systems is crucial for producing quality reports (Sukmawati et al., 2022). This result supports studies by Aprisyah & Yulianti (2021) and Ramadhani & Yaya (2024) which also found that SIPD or similar systems did not significantly affect financial report quality. However, descriptive analysis shows respondents rate SIPD utilization highly (grand mean 4.23), meaning the system is widely used for planning, controlling, and reporting. Although not statistically significant, SIPD is still seen as having strong potential to support better financial reporting, so its optimization remains important.

Based on the hypothesis test, the Human Resource (HR) competence variable (X_2) has a T-count of 7.856, which is higher than the T-table value of 1.659 ($df = 111$), with a significance level of <0.001 (less than 0.05). This means HR competence has a significant partial effect on the quality of local government financial reports, so the alternative hypothesis is accepted and the null hypothesis is rejected. In theory, competence combines knowledge, skills, and attitude to help employees perform tasks optimally. Competent HR understands financial rules and standards, can prepare accurate reports, analyze financial data, and follow ethical standards to prevent fraud. Competence can be improved through training, workshops, and seminars (Hakim & Kusumah, 2025). These results align with Sunarya *et al.* (2024), Widiastuti *et al.* (2023), and Nurpala & Arrozi (2023), who found that HR competence positively affects financial report quality. Descriptive analysis shows a high perception of HR competence (grand mean 4.37), indicating that staff involved in preparing reports have strong knowledge, technical skills, and integrity. In short, higher HR competence improves financial report quality by ensuring reports are relevant, reliable, comparable, and easy to understand.

Based on the hypothesis test, the Fcount for the SIPD utilization (X_1) and HR competence (X_2) variables is 52.097, which is higher than the Ftable value of 3.08 ($df = 111$) at a 5% significance level. The significance value is <0.001 , which is less than 0.05. This means SIPD utilization and HR competence simultaneously have a significant effect on the quality of local government financial reports. Thus, the alternative hypothesis is accepted and the null

hypothesis is rejected. Theoretically, a good understanding of local government accounting systems is essential to produce financial reports that meet qualitative characteristics and are free from material misstatements (Sukmawati et al., 2022). Using a reliable system like SIPD, supported by competent HR, can improve report quality. These results support findings by Fitasari (2024) and Siregar *et al.* (2024), which showed that SIPD implementation and HR competence together have a positive and significant effect on the quality of local government financial reports.

Conclusion

Based on the research results obtained in Chapter IV, concerning the variable of Regional Government Information System (SIPD) utilization, proxied by budget planning, budget control, financial data processing, and financial reporting, and the variable of Human Resource (HR) competency, proxied by knowledge, skills, and attitudes, on the quality of regional government financial reports (Case Study of the West Java Provincial Government), assessed based on relevance, reliability, comparability, and ease of understanding, the author can conclude the following:

1. The utilization of the Regional Government Information System (SIPD) has no partial effect on the quality of regional government financial reports. However, the results of the regression analysis show a positive coefficient of 0.060, indicating that increased SIPD utilization still has the potential to improve financial report quality.
2. Human Resource (HR) competency partially influences the quality of regional government financial reports. This indicates that improving HR competency in the aspects of knowledge, skills, and attitudes will encourage the realization of more relevant, reliable, comparable, and easy-to-understand financial reports.
3. Simultaneously, the use of the Regional Government Information System (SIPD) and Human Resources (HR) competency influenced the quality of regional government financial reports by 47.5%. This confirms that these two variables play a role in promoting relevant, reliable, comparable, and easy-to-understand financial reports.

This research contributes to the development of literature in the field of public sector accounting, particularly regarding factors influencing the quality of local government financial reports. The results indicate that, partially, the use of the Regional Government Information System (SIPD) has no effect on the quality of financial reports. This indicates that the system's existence is not yet effective enough to support the preparation of quality financial reports,

possibly due to several factors, such as limited optimal system use, lack of user training, or the persistence of a dualism between manual and digital processes in local financial management. Although SIPD is technically designed to improve transparency, accuracy, and integration of financial reporting, its implementation in the field has not yet been able to make a tangible contribution. Therefore, these results imply that the existence of an information system alone is not sufficient; successful SIPD utilization depends heavily on technical readiness, organizational commitment, and user capacity. Therefore, improving the quality of financial reports relies not only on technology but also on the human aspects and work culture within the bureaucracy.

The results of this study provide practical guidance for policymakers and local government management, particularly at the regional government agency (OPD) level, to improve the quality of financial reports through strategies to strengthen staff competencies and optimize information systems. Regional governments are advised to regularly provide training and technical assistance to financial staff to enable them to utilize the SIPD efficiently and in accordance with government accounting standards. Furthermore, infrastructure support, accurate data availability, and integration between work units need to be improved to optimize SIPD utilization. Considering the importance of human resource competency, the financial reporting process relies not only on the system but also on the ability of employees to analyze, present, and account for financial information in an accountable manner. These findings confirm that investment in human resource development impacts not only bureaucratic efficiency but also increases transparency and the quality of public financial accountability.

For the West Java Provincial Government, it is recommended to optimize the use of accounting information systems to improve the quality of relevant, reliable, comparable, and easy-to-understand financial reports. The government is also advised to provide regular training to employees in charge of finance in each Regional Work Unit (SKPD), especially in the use of the SIPD system/application so that they are able to produce quality financial reports. For future researchers, it is recommended to test other relevant variables, such as the use of information technology, the implementation of Government Accounting Standards (SAP), or the effectiveness of internal controls. In addition, researchers are also expected to expand the population coverage and increase the number of samples, as well as consider different locations or units of analysis to obtain more comprehensive and comparable results, thereby enriching references and research development in this field.

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