



**THE INFLUENCE OF HUMAN RESOURCE COMPETENCE, THE
IMPLEMENTATION OF THE REGIONAL FINANCIAL ACCOUNTING
SYSTEM, AND THE USE OF INFORMATION TECHNOLOGY ON THE
QUALITY OF REGIONAL FINANCIAL STATEMENTS AT THE
BENGKALIS REGENCY SKPD**

Irma Rahmadani¹

Politeknik Negeri Bengkalis, Bengkalis, Indonesia

irmarahmadanii11@gmail.com

Fachroh Fiddin²

Politeknik Negeri Bengkalis, Bengkalis, Indonesia

fachrohfidin@polbeng.ac.id

Abstract

This research examines the effect of human resource competence, the implementation of the regional financial accounting system, and the utilization of information technology on the quality of regional financial statements within the Regional Apparatus Work Units (SKPD) of Bengkalis Regency. The study adopts a quantitative research design using primary data collected through questionnaires. The population consists of 90 respondents selected using purposive sampling, with data measured on a Likert scale. Data analysis was conducted using multiple linear regression with the assistance of SPSS version 29. The findings indicate that, individually, human resource competence has a positive and significant effect on the quality of regional financial statements. Likewise, the implementation of the regional financial accounting system and the utilization of information technology also demonstrate positive and significant influences on the quality of financial reporting. The results further show that the adjusted R-squared value reaches 68.1%, suggesting that the quality of regional financial statements is largely explained by the variables examined in this study, while the remaining 31.9% is influenced by other factors beyond the research model.

Keywords: Human Resource Competence, Regional Financial Accounting System, Information Technology Utilization, Quality of Regional Financial Statements



INTRODUCTION

Accountability and transparency constitute fundamental principles of good governance, particularly in the management of public finances. Local governments are therefore obligated to produce high-quality financial statements as a form of responsibility for the use of public funds (Mardiasmo, 2018). Financial statement quality reflects the ability of local governments to manage financial resources effectively and in compliance with established regulations and accounting standards (Munawir, 2014). In Indonesia, audit opinions issued by the Audit Board of the Republic of Indonesia (BPK) are often used as indicators of financial reporting quality. Although the trend of Unqualified Opinions (WTP) has increased in recent years, such opinions do not fully guarantee the absence of material weaknesses in financial management practices (BPK RI, 2024). Audit findings frequently reveal issues related to asset management, data reconciliation, and inconsistencies in financial information disclosure, indicating that improvements in financial reporting quality remain necessary.

Bengkalis Regency is among the local governments that have consistently achieved WTP opinions in recent years, reflecting its commitment to implementing Government Accounting Standards (SAP) as regulated under Government Regulation No. 71 of 2010. However, BPK audit reports continue to identify several weaknesses, including inaccuracies in asset recording, reconciliation problems, and weaknesses in financial data presentation (BPK RI, 2024). These findings suggest that maintaining a WTP opinion alone is insufficient and that internal organizational factors must be strengthened to enhance the overall quality of financial statements.

One of the internal factors influencing financial statement quality is human resource competence. Spencer and Spencer (1993) describe competence as an individual's underlying characteristic that significantly affects job performance. Within the context of regional financial management, competent personnel are essential for ensuring accurate transaction recording, proper account classification, and a sound understanding of Government Accounting Standards (SAP) (Hutapea & Thoha, 2008). Empirical studies indicate that human resource competence plays a critical role in improving the quality of local government financial reporting (Made et al., 2022; Ucik Aisyah Putri, Hafidhah, 2020).

In addition to human resource competence, the implementation of the Regional Financial Accounting System (SAKD) is a crucial determinant of financial reporting quality. An effective accounting system facilitates accurate, relevant, and reliable financial information (Mulyadi, 2016). Nevertheless, the



success of SAKD implementation largely depends on the consistency of procedures and the level of understanding among government personnel. Previous studies have shown that a well-implemented regional accounting system positively affects the quality of financial statements when applied systematically and in accordance with established regulations (Wahyuni & Herawati, 2024).

Furthermore, the utilization of information technology has become increasingly important in modern public financial management. Integrated financial information systems enhance data processing speed, improve accuracy, and increase reporting efficiency (Kotler & Keller, 2016). In the public sector, the use of applications such as SIPD, SIMDA, and e-budgeting has been shown to support better financial data management and reporting quality (Made et al., 2022). However, the effectiveness of these technologies depends heavily on user competence and the availability of adequate infrastructure.

Despite extensive research on the effects of human resource competence, accounting systems, and information technology on financial reporting quality, prior studies have produced inconsistent results. While some research confirms a significant positive relationship (Made et al., 2022; Ucik Aisyah Putri, Hafidhah, 2020), other studies report weaker or insignificant effects under certain organizational conditions. These inconsistencies highlight the existence of a research gap, particularly in regions with unique administrative characteristics such as Bengkalis Regency.

Based on these considerations, this study aims to analyze the influence of human resource competence, the implementation of the regional financial accounting system, and the utilization of information technology on the quality of regional financial statements within the SKPD of Bengkalis Regency. The findings are expected to contribute empirically to the public sector accounting literature and provide practical insights for local governments in improving financial governance and reporting quality.

LITERATURE REVIEW

Human Resource Competencies

Human resource competence represents a fundamental element in determining the effectiveness of regional financial management. Spencer and Spencer (1993) define competence as an underlying personal characteristic that is closely related to superior performance in carrying out work responsibilities. Competence encompasses a combination of knowledge, technical skills, and professional attitudes required to perform tasks effectively and ethically.



In the preparation of local government financial statements, human resource competence plays a pivotal role due to the complexity of regulatory compliance and technical accounting procedures. Government personnel are required to possess an adequate understanding of Government Accounting Standards (SAP), proficiency in operating regional financial information systems, and integrity in presenting financial information in an accountable manner. Without sufficient competence, the risk of errors in recording, classification, and financial reporting increases, which may ultimately reduce the reliability of financial statements.

Empirical evidence regarding the influence of human resource competence on financial statement quality remains mixed. Several studies report that higher levels of competence among government employees significantly improve the quality of financial reports (Wahyuni & Herawati, 2024). In contrast, other research suggests that competence does not always have a direct effect, as standardized reporting procedures and computerized systems may reduce individual discretion in the reporting process (Ucik Aisyah Putri & Hafidhah, 2020). In this study, human resource competence is conceptualized as the ability of SKPD personnel to understand accounting regulations, operate regional accounting systems, and perform financial management tasks in accordance with established procedures.

Implementation of the Regional Financial Accounting System (SAKD)

The Regional Financial Accounting System (SAKD) is a set of procedures that include recording, classifying, and reporting local government financial transactions in accordance with applicable laws and regulations. The regional financial accounting system functions to ensure that all transactions are recorded systematically and in accordance with applicable accounting standards, resulting in accountable financial statements.

According to Government Regulation Number 71 of 2010, the government accounting system must be able to present financial information in a relevant, reliable, and timely manner. Thus, the effectiveness of the regional financial accounting system is greatly influenced by the consistency of implementation, the compliance of the apparatus with procedures, and the quality of the information system that supports it.

Previous research results also show mixed findings. (Wahyuni & Herawati, 2024) found that the implementation of the regional financial accounting system had a significantly effect on the quality of financial statements, while the research (Rahayu & Kanita, 2023) revealed that the regional financial



accounting system does not always have a direct influence if the understanding of human resources and internal supervision does not run optimally. In this study, the regional financial accounting system is positioned as an important component that determines the order of the accounting process, so as to be able to support the creation of quality regional financial reports.

Utilization of Information Technology

Information technology plays a strategic role in accelerating the process of recording and presenting local government financial information. The use of information technology in government accounting includes the use of financial applications such as SIMDA, SIPD, e-budgeting, and other systems that support the electronic recording process.

According to Romney & Steinbart (2015), information technology functions to improve the efficiency, accuracy, and reliability of accounting data. In the public sector, the use of information technology not only speeds up the work process, but also helps ensure integration between work units and reduces the risk of manual errors. This is in line with the *Theory of Performance*, which states that environmental support, including information technology infrastructure, is an important factor in improving individual performance (Elger, 2007).

Empirical research shows mixed results. (Wismoyo & Nasution, 2022) found that information technology has a positive effect on the quality financial statements. However, (Riska Putri Setyaningrum et al., 2024) report that the use of information technology does not always have a significant effect because its effectiveness is highly dependent on the competence of its users. In this study, the use of information technology is understood as the use of a regional accounting information system that is able to support the speed, accuracy, and integration of financial information.

Quality of Regional Financial Statements

The quality of regional financial statements is an overview of the extent to which financial statements are able to meet the basic characteristics of information, namely relevant, reliable, understandable, and comparable as stated in SAP (Government Regulation No. 71 of 2010). Munawir (2014) explained that the quality of financial statements is not only determined by the data presented but also by the preparation process and the system used. In the context of local government, the quality of financial statements is one of the indicators of successful financial management and public accountability.

Previous research, such as (Wahyuni & Herawati, 2024), shows that human resource competence, the use of information technology, and the simultaneous implementation of regional financial accounting systems play a role in improving

the quality of financial statements. However, other studies have found that some of these factors do not always provide a consistent influence, depending on the conditions of the organization and the ability to implement in each region. In this study, the quality of regional financial statements was proxied through the suitability of the presentation of reports with SAP, the timeliness of reporting, and the reliability of financial data produced by SKPD.

Hypothesis

This study establishes a series of scientific conjectures that are used as a basis to test the relationship between independent variables and the quality of regional financial statements. These conjectures are compiled to provide direction in the empirical analysis carried out. The hypotheses used in this study are as follows:

- H1:* Human Resource Competence has a Positive Effect on the Quality of Regional Financial Statements
- H2:* The implementation of the Regional Financial Accounting System has a positive effect on the Quality of Regional Financial Statements.
- H3:* The use of Information Technology has a positive effect on the Quality of Regional Financial Statements.
- H4:* Human Resource Competence, Implementation of Regional Accounting System, and Utilization of Information Technology simultaneously have a positive effect on the Quality of Regional Financial Statements.

Theoretical Framework

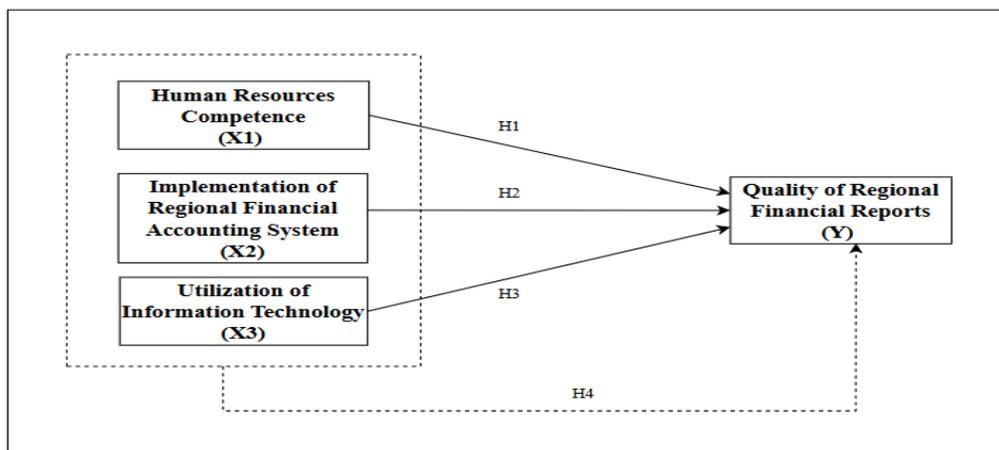


Figure 1.
Theoretical Framework

RESEARCH METHOD



This study applies a quantitative approach using primary data obtained through a questionnaire distributed to employees of the regional apparatus work unit (SKPD) of Bengkalis Regency with a type of causal explanatory to test the influence of human resource competence (X1), the application of the regional financial accounting system (X2), and the use of information technology (X3) on the quality of regional financial statements (Y). The research was conducted on employees of the accounting department at the regional apparatus work units (SKPD) of Bengkalis Regency. The population is all agencies, all secretariats, and inspectorates in Bengkalis Regency, with a sample of 90 respondents taken using *purposive sampling techniques*.

The collected data is then analyzed using multiple linear regression to test the influence of human resource competence, the application of regional financial accounting systems, and the use of information technology on the quality of regional financial statements. The entire data processing process is carried out with the help of *the Statistical Package for the Social Sciences (SPSS)* software.

RESULTS AND DISCUSSION

Descriptive Statistics

Descriptive statistics are used to obtain mean values, medians, modes, standard deviations, maximum values, and minimum values. The results of the descriptive analysis in this study can be seen in table 1 below:

Table 1.
Descriptive Test Results

	N	Minimum	Maximum	Red	Std. Deviation
KSDM	90	41	65	54.46	5.416
PSAKD	90	34	50	44.00	3.769
PTI	90	33	50	42.49	4.020
KLKD	90	30	50	43.44	4.686
Valid N (listwise)	90				

Source: *Processed Data, 2025*

The results of descriptive statistics show that human resource competence has a minimum score of 41 and a maximum of 65 with an average of 54.46. This indicates that employees have good knowledge and technical skills in managing financial statements. The variable of the implementation of the regional financial accounting system has a minimum value of 34 and a maximum of 50 with an



average of 44.00, showing a variation in answers that is not too large, meaning that the respondents have almost the same view on the implementation of the regional financial accounting system, although some aspects can still be improved. The use of information technology was in the range of 33 and a maximum of 50 with an average of 42.49, indicating moderate variation in utilization, which means that the level of information technology optimization by employees is not completely even across SKPDs. Meanwhile, the quality variable of regional financial statements has a minimum value of 30 and a maximum of 50 with an average of 43.44, indicating that there is a fairly moderate variation in assessment, indicating that the quality of SKPD's financial statements has not fully varied.

Classic Assumption Test

Normality Test

The normality test is performed to ensure that the residues in the regression model are normally distributed. The test used the Kolmogorov–Smirnov method (1-Sample K–S). The data is declared to be normally distributed if the value of Asymp. Sig. (2-tailed) > 0.05, while a value < 0.05 indicates abnormal residual. The results of the Kolmogorov–Smirnov test are shown in Table 2.

Table 2.
Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		90
Normal Parameters, b	Red	.0000000
	Std. Deviation	2.60011097
Most Extreme	Absolute	.075
Differences	Positive	.075
	Negative	-.074
Test Statistic		.075
Asymp. Sig. (2-tailed) ^c		.200d
Monte Carlo Sig. (2-Sig. tailed)		.235
	99% Confidence Interval	
	Lower Bound	.224
	Upper Bound	.246

Source: Processed Data, 2025

Based on the results of the Kolmogorov–Smirnov test, the Asymp. Sig. (2-tailed) is 0.200, which is greater than the significance limit of 0.05. This indicates



that the residual is normally distributed. Thus, the assumption of normality in the regression model has been met.

Multicollinearity Test

The multicollinearity test was used to determine the correlation between independent variables in the regression model. Indications of the absence of multicollinearity are shown by the *Variance Inflation Factor* (VIF) value of less than 10 and the *tolerance* value, which is above 0.10.

Table 3.
Multicollinearity Test
Coefficients

Models	Collinearity Statistics	
	Tolerance	VIVID
KSDM	.568	1.761
PSAKD	.416	2.404
PTI	.616	1.622

The results of the multicollinearity test showed that all independent variables were free from multicollinearity indications, as indicated by the *tolerance* value, which was above 0.10, and the VIF value which was below 10.

Heteroscedasticity Test

The heteroscedasticity test was carried out to determine whether there is an unevenness of residual variance between observations. The test uses a *scatterplot graph* by looking at the pattern of point spreads. The model is declared free of heteroscedasticity when the dots are scattered randomly without forming a specific pattern. The results of the heteroscedasticity test are shown as follows.

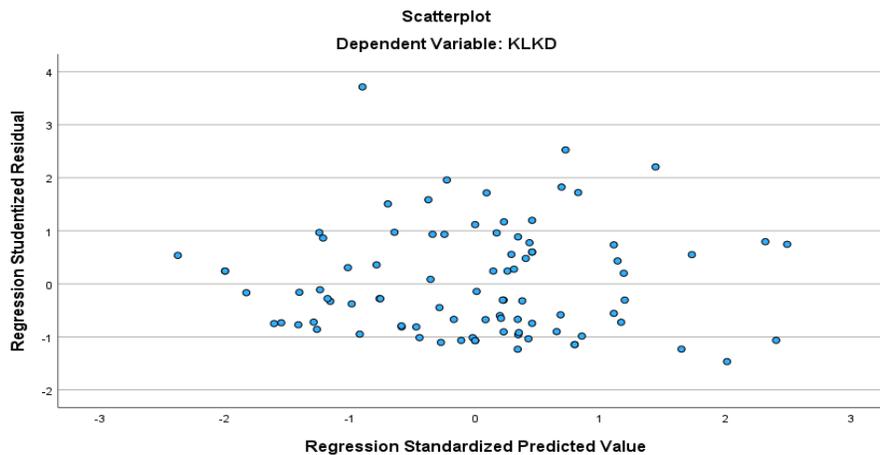


Figure 2.
Heteroskedasticity Test



Based on the scatterplot between the regression standardized predicted value and the studentized residual, the residual points were seen to be scattered randomly without a specific pattern. Distributions that do not form a constricted, widened, or wavy pattern indicate that the residual variance is constant. Thus, the regression model meets the assumption of homoscedasticity, and the results of the coefficient estimation can be considered reliable.

Hypothesis Test

Hypothesis testing is used to test how each independent variable affects its bound variable.

Partial Test (t-test)

Table 4.
T test

Variable	t _{count}	t _{table}	Sig	Remarks
Human Resources Competencies (X1)	2.158	1,987	0.034	Sig < 0.05 (Accepted)
Implementation of the Regional Accounting System (X2)	3.019	1,987	0.003	Sig < 0.05 (Accepted)
Utilization of Information Technology (X3)	6.819	1,987	0.001	Sig < 0.05 (Accepted)

Source: *Processed Data, 2025*

Based on Table 4 above, it can be explained as follows:

First, the competence of human resources to the quality of regional financial statements based on the results of the t-test, the t-calculated value of 2,158 is greater than the t-table of 1,987, and the significance value of 0.034 is smaller than 0.05. This condition shows that H1 is accepted, so it can be concluded that the competence of human resources has a significant effect on the quality of regional financial statements. This means that the higher the competence of human resources in understanding and managing financial information, the better the quality of the financial statements produced.

Second, the application of the regional financial accounting system to the quality of regional financial statements based on the results of the t-test, the t-value calculated for the variable of the implementation of the regional financial accounting system of 3.019 is greater than the t-table 1.987, and the significance value of 0.003 is smaller than 0.05. This condition shows that H2 is accepted, so that the implementation of the regional financial accounting system has a



significant effect on the quality of regional financial statements. This means that the better the implementation of the accounting system according to standards, the more the quality of regional financial statements will increase.

Third, the use of information technology on the quality of regional financial statements in the variable of information technology utilization, the t-calculation value of 6,819, is greater than the t-table of 1,987, and the significance value of 0.001 is below 0.05. This result indicates that H3 is accepted, so that the use of information technology has a significant influence on the quality of regional financial statements. This means that the more optimal the use of information technology in the process of recording, processing, and financial reporting, the quality of the regional financial reports produced will increase.

F test (regression coefficient test together)

Table 5.

Test F

NEW ERA

Models	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1352.531	3	450.844	64.439	.001b
Residual	601.691	86	6.996		
Total	1954.222	89			

Source: *Processed Data, 2025*

Based on the results, it can be concluded that the F-count is 64.439 with a significance value of 0.001. Because the significance value of 0.001 is smaller than 0.05, it can be concluded that the variables of Human Resources Competency (X1), Implementation of Regional Financial Accounting System (X2), and Utilization of Information Technology (X3) have a simultaneous effect on the Quality of Regional Financial Statements (Y). Therefore, the regression model used can be stated to be fit and able to predict the variable Quality of Regional Financial Statements.

Determination Coefficient Test (Adjusted R²)

Table 6.

Coefficient Determination Test

Models	R	R Square	Adjusted Square	Std. error of Estimate
1	0.832	0.692	0.682	2.64507

Source: *Processed Data, 2025*

Based on the results of the determination coefficient test, the R Square value of 0.692 shows that human resource competence, the Implementation of regional



financial accounting systems, and the Utilization of Information Technology are able to explain 62.3% of the variation in the Quality of Regional Financial Statements. The Adjusted R Square value of 0.682 confirms that after adjusting the number of variables and samples, the model still has strong predictive capabilities. Thus, more than half of the changes in financial stability can be explained by these three variables, while the remaining 38% are influenced by other factors outside of the study.

The Influence of Human Resource Competence on the Quality of Regional Financial Statements

The results of the study show that the competence of human resources has a significant effect on the quality of regional financial statements, because the significance value is below 0.05 and the regression coefficient is positive. This condition illustrates that the improvement of the ability, knowledge, and skills of the apparatus in managing regional financial information contributes directly to improving the quality of the financial reports produced. Competent apparatus is able to understand government accounting standards, manage financial data accurately, and compile reports with a high level of accuracy. This competence minimizes the potential for recording errors and increases the accuracy of regional financial information (Mardiasmo, 2018; Mahsun, 2016).

Theoretically, this finding is in line with the concept of Resource-Based View (Barney, 1991), which explains that human resources are a strategic asset in improving the quality of organizational output. In the context of public financial reporting, competent human resources are the main determinant of the quality of financial statements.

Previous research by (Wahyuni & Herawati, 2024) found that the ability of human resources has a significant influence on the quality of local government financial statements. In addition, research by (Rahayu & Yuditiya, 2023) shows that the quality of financial statements has improved along with increasing the competence of the apparatus. A similar thing was expressed by Dita (Made et al., 2022) which states that the competence of human resources plays an important role in ensuring the accuracy and accuracy of financial data. Thus, the competence of human resources has proven to be a crucial factor that significantly determines the quality of regional financial statements.



The Effect of the Implementation of the Regional Financial Accounting System on the Quality of Regional Financial Statements

The results of the study show that the implementation of a regional financial accounting system has a significant and positive effect on the quality of regional financial statements, which is evidenced by a significance value below 0.05 and a positive regression coefficient confirming that the implementation of a good regional financial accounting system directly contributes to improving the quality of financial statements. The implementation of an accounting system in accordance with the Government Accounting Standards (Government Regulation No. 71 of 2010) ensures that the financial recording and reporting process is carried out in a structured, consistent, and accountable manner. A good system supports timely reporting, reduces errors, and improves the transparency of regional financial information (Romney & Steinbart, 2018; Bodnar & Hopwood, 2016).

Theoretically, these results are in line with accounting information systems theory, which states that a system that is well-designed and consistently executed will produce more accurate, relevant, and reliable information. The results of this study are also consistent with the findings of (Rahayu & Kanita, 2023) which shows that the implementation of the regional financial accounting system significantly improves the quality of local government financial statements. Research (Rahayu & Kanita, 2023) It also proves that the regional financial accounting system implemented in an integrated manner is able to increase the transparency and accuracy of financial statements. Therefore, the implementation of the regional financial accounting system can be concluded as one of the important factors that contribute greatly to improving the quality of regional financial statements in the SKPD of Bengkalis Regency.

The Effect of Information Technology Utilization on the Quality of Regional Financial Statements

The results of the study show that the use of information technology has a significant and positive effect on the quality of regional financial statements, which can be seen from the significance value below 0.05 and the positive regression coefficient. This finding indicates that the more optimal information technology is used in the financial management process, the better the quality of the reports produced. The use of technology allows the process of recording, processing, and presenting financial data to be carried out faster, accurately, and with minimal errors, so that the financial reports produced are more reliable and trustworthy as a basis for decision-making.



From the perspective of management information systems theory, information technology plays an important role in improving information quality and the effectiveness of the decision-making process, because information technology-based systems are able to produce more accurate, relevant, and reliable data. The findings of this study are also in line with the results of the study (Made et al., 2022) which states that the use of information technology has a significant impact on the quality of financial statements in OPDs. Research conducted by (Rahayu & Yuditiya, 2023) It also proves that information technology contributes to increasing the speed and accuracy of financial reporting.

The Simultaneous Influence of Human Resource Competence, the Implementation of Regional Financial Accounting Systems, and the Utilization of Information Technology on the Quality of Regional Financial Statements

The results of the F test show that human resource competence, the application of regional financial accounting systems, and the simultaneous use of information technology have a significant effect on the quality of regional financial reports. This is evidenced by the calculated F value of 64,439, which far exceeds the F of the table of 2,711, and the significance value of 0.001 which is below 0.05. This means that the regression model used is declared feasible, and the simultaneous hypothesis is acceptable. This means that the three independent variables make a meaningful contribution in explaining the variation in the quality of financial statements in the SKPD of Bengkalis Regency.

Interestingly, this condition persists even though in some studies certain variables can show results that are not partially significant. In regression analysis, this situation is very possible because independent variables can complement each other, influence each other, or interact with each other when tested simultaneously. This finding is in line with the *Adjusted R Square value* of 0.681, which shows that 68.1% of the variation in the Quality of regional financial statements can be explained by all three variables, while the other 31.9% is influenced by factors outside the model, such as the supervisory environment, organizational commitment, leadership, work culture, or technical factors such as budget availability and reporting supporting infrastructure.

Several previous studies also support the results of this study. (Wahyuni & Herawati, 2024) shows that employee competence, the application of accounting systems, and information technology simultaneously have a significant effect on the quality of local government financial statements. (Made et al., 2022) It was also found that the three variables had a common contribution



in improving the accuracy, reliability, and timeliness of financial statements. In addition, research by (Rahayu & Kanita, 2023) emphasizing that the quality of financial statements increases if employee competencies are aligned with the implementation of a good accounting system and supported by adequate information technology.

Overall, the results of this simultaneous test show that Human Resource Competence, Implementation of Regional Financial Accounting Systems, and Utilization of Information Technology are complementary components and collectively have a significant impact on the quality of regional financial statements. Thus, these three variables can be considered as key factors in producing accurate, reliable, and standard financial reports in the SKPD of Bengkalis Regency.

CONCLUSION

Based on the results of the research, it can be concluded that Human Resource Competence, the Implementation of the Regional Financial Accounting System, and the Utilization of Information Technology have a very important role in improving the Quality of Regional Financial Statements at the SKPD of Bengkalis Regency. Human resource competence has been shown to have a significant effect, which shows that an apparatus that understands government accounting, has good technical skills, and is able to manage financial information correctly will produce more accurate financial reports in accordance with the provisions. The application of the regional financial accounting system likewise exerts a significant influence because an accounting system that is carried out correctly can create a recording and reporting process that follows applicable accounting standards. In addition, the application of information technology has been empirically demonstrated to enhance the quality of reports through accelerating the data processing process, minimizing manual recording errors, and improving the timeliness and integrity of financial data. These three variables simultaneously also show a significant influence, indicating that improving the quality of financial reporting cannot be achieved by improving just one factor but requires synergy between employee competencies, the effectiveness of the implementation of accounting systems, and adequate information technology support.

**REFERENCES**

- Isbahi, M. B., Zuana, M. M. M. ., & Mariana, E. R. . (2022). The Technology Strategy in Website Communication Media in Improving Business Activities. *Majapahit Journal of Islamic Finance and Management*, 1(2), 126–138. <https://doi.org/10.31538/mjifm.v1i2.17>
- Isbahi, M. B., Zuana, M. M. M., & Toha, M. (2024). The Multi-Social Relation of the Cattle Industry in the Plaosan Subdistrict Animal Market of Magetan Regency. *Malacca: Journal of Management and Business Development* , 1(1), 31–46. <https://doi.org/10.69965/malacca.v1i1.51>
- Made, N., Cahyani, D., Dewa, I. I., Mas, A., Sastri, M., & Krisna, C. (2022). *Jurnal Riset Akuntansi Warmadewa Pengaruh Kompetensi SDM, Pemanfaatan TI, dan* 3(2), 36–41.
- Rahayu, S., & Kanita, A. D. (2023). Pengaruh Penerapan Sistem Akuntansi Keuangan Pemerintah Daerah, Pemanfaatan Teknologi Informasi Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Daerah (Studi Kasus Pada Organisasi Perangkat Daerah (OPD) Provinsi DKI Jakarta Tahun 2022). *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 11(1), 423–432. <https://doi.org/10.37676/ekombis.v11i1.3093>
- Rahayu, S., & Yuditiya, A. I. (2023). Kompetensi SDM, Pemanfaatan Teknologi Informasi, dan SPIP Terhadap Kualitas Laporan Keuangan Pemerintah Kota Jambi: Komitmen Organisasi sebagai Pemoderasi. *Jurnal Akuntansi Dan Keuangan*, 11(2), 197. <https://doi.org/10.29103/jak.v11i2.12253>
- Riska Putri Setyaningrum, Sasmito Widi Nugroho, & Sugiharto Sugiharto. (2024). Pengaruh Kepemimpinan Transformatif, Pengendalian Internal, Kompetensi SDM, dan Pemanfaatan TI Terhadap Kualitas Laporan Keuangan. *Jurnal Ekonomi, Akuntansi, Dan Perpajakan*, 1(4), 30–43. <https://doi.org/10.61132/jeap.v1i4.360>
- Toha, M., Zuana, M. M. M., & Isbahi, M. B. (2024). Acculturation of Mataraman Local Wisdom with Islamic Values: Implications for Social and Economic Development. *Danadyaksa: Post Modern Economy Journal*, 2(1), 33–47. <https://doi.org/10.69965/danadyaksa.v2i1.143>
- Ucik Aisyah Putri, Hafidhah, I. D. F. (2020). Teknologi Informasi, Pengawasan Keuangan Daerah, Dan Pengendalian Intern Terhadap Kualitas Laporan Keuangan. *Journal of Accounting and Financial*, 1(1), 11–19.
- Wahyuni, K. R. N., & Herawati, N. T. (2024). Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi Akuntansi, Dan Penerapan Sistem Akuntansi Keuangan Daerah Terhadap Kualitas Laporan Keuangan



- Pada Dinas Pekerjaan Umum Dan Tata Ruang Kabupaten Buleleng. *Jurnal Akuntansi Profesi*, 15, 415–432.
- Wismoyo, U., & Nasution, J. (2022). Pengaruh Kompetensi Sumberdaya Manusia Dan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Puskesmas Blud Dinas Kesehatan Kabupaten Deli Serdang. *JAAKFE UNTAN (Jurnal Audit Dan Akuntansi Fakultas Ekonomi Universitas Tanjungpura)*, 11(1), 29. <https://doi.org/10.26418/jaakfe.v11i1.55199>
- Zamroni, M. A., Toha, M., Zuana, M. M. M., & Baiqun Isbahi, M. (2023). Exploring Zakat Distribution Via Blockchain in Indonesia Perspective of Masalah Mursalah Wahbah Zuhaili. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 6(3), 3544-3555. <https://doi.org/10.31538/ijse.v7i3.5821>