

# THE EFFECTS OF GOVERNMENT INTERNAL CONTROL SYSTEMS AND TECHNOLOGY UTILIZATION ON THE FINANCIAL STATEMENT QUALITY OF LOCAL GOVERNMENT

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## ABSTRACT

The purpose of this research is to examine the impact of the internal control system and the usage of information technology on the quality of local government financial reports (a survey on regional working units of Tolitoli regency). This is a quantitative study. The data used are original data gathered by delivering questionnaires to 13 Regional Working Units (RWU) that generate local revenue in Tolitoli Regency; each RWU is represented by three respondents, for a total of 39 respondents. The data was analyzed using multiple linear regression with the Statistical Product and Service Solutions application. The findings revealed that the internal control system and the application of information technology had a significant partial or simultaneous effect on the quality of the Tolitoli district government's financial reports.

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh sistem pengendalian intern dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan pemerintah daerah (survey pada OPD penghasil PAD Kabupaten Tolitoli). Jenis penelitian ini adalah penelitian kuantitatif. Data yang digunakan adalah data primer yang didapatkan dari penyebaran kuesioner pada 13 OPD penghasil PAD Kabupaten Tolitoli setiap OPD diwakili 3 responden, maka diperoleh jumlah responden 39 orang. Analisis data menggunakan regresi linear berganda dengan program statistical product and service solutions. Hasil penelitian menunjukkan bahwa sistem pengendalian intern dan pemanfaatan teknologi informasi berpengaruh signifikan secara parsial maupun simultan terhadap kualitas laporan keuangan pemerintah daerah Kabupaten Tolitoli.

## INTRODUCTION

The strengthening of accountability demands on public institutions, both at the federal and regional levels, is a phenomenon that occurs in the development of the public sector in Indonesia. Accountability is the requirement to report and be accountable for the success or failure of implementing the organization's mission in reaching planned goals, using accountability media that is carried out on a regular basis. (Mardiasmo 2016:46)

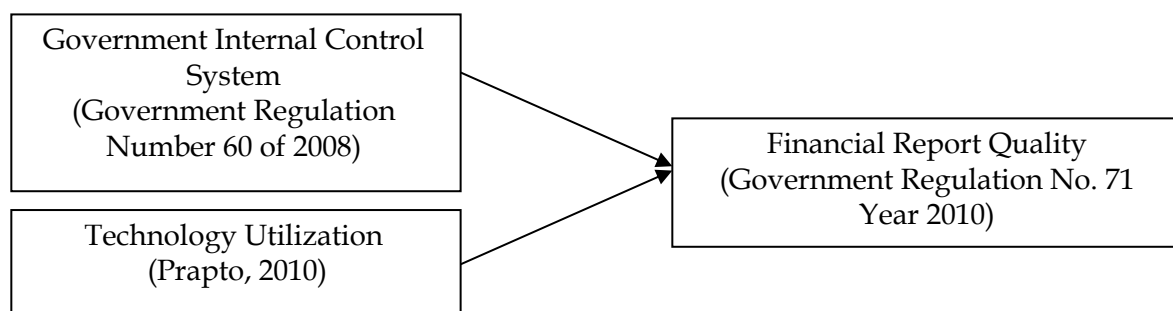
Financial reports provided by local governments will be crucial as a basis for decision making by diverse stakeholders. As a result, the information must be useful. The criteria and elements for determining the quality of information that gives information in government financial statements value or benefits are stated in Government Regulation Number 71 of 2010

concerning Government Accounting Standards, and they are as follows: 1) Relevant, 2) Reliable, 3) Comparable, and 4) Understandable.

The internal control system, as defined by Government Regulation Number 60 of 2008, is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities (operating), reliable financial reporting (financial reporting), safeguarding state assets (asset safeguarding), and compliance with laws and regulations (compliance). The Government's Internal Control System (SPIP) is made up of various components, including the following: 1) control environment, 2) risk assessment, 3) control activities, 4) information and communication, and 5) internal control monitoring.

According to Mahmudi (2011:251), the government internal control system (SPIP) is a continuous process of actions and activities carried out by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, the dependability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations. Financial management in local governments is inextricably linked to the job of personnel who manage and execute financial reporting. With the adoption of the Government Internal Control System, the work will be easier to complete (SPIP). According to the findings of Admin and Atiningsih (2020), the internal control system has a beneficial effect on the quality of financial reports. According to Swastika and Widhiyani's (2020) research, the government's internal control system has a beneficial effect on the quality of regional financial reports in Jembrana Regency. Unlike Indriya (2013), who claims that the government's internal control mechanism has a negative impact on the quality of regional financial reports.

This study was conducted on Regional Working Units (RWU) in Tolitoli Regency, which is one of the regencies in Central Sulawesi Province. Tolitoli Regency opinion on the results of the examination provided by the Supreme Audit Agency (SAA) on the financial statements of the Tolitoli district government in previous years, namely Fair with Exceptions, while in 2019 and 2020 there has been an increase in the opinion level, namely Unqualified, which means an improvement in accountability and transparency in the presentation of financial statements in accordance with applicable government accounting standards. To describe the relationship between the variables of the Government's Internal Control System, Utilization of Information Technology and Quality of Financial Reports, it can be seen in the research design as follows:



**Figure 1. Framework**

The following hypotheses were developed: H1: The government's internal control system affects the quality of local government financial reports, H2: The use of information technology affects the quality of local government financial reports and H3 : The government's internal control system and the use of information technology affect the quality of local government financial reports.

## RESEARCH METHODS

This is a quantitative study that employs a survey method. All Regional Working Units (RWU) in Tolitoli Regency comprise the research population. The sample strategy used in this study is saturated sampling (census). Sugiyono (2016:143) defines saturated sampling as a sampling strategy that uses all members of the population as samples. In this investigation, the samples consisted of 13 Regional Working Units (RWU) that generate local revenue. The following are the research samples:

**Table 1. Organization of Regional Original Revenue Producers**

No	Respondents of Regional Organizations	Respondent
1.	Regional Secretariat	3
2.	Tourism Office	3
3.	Department of Education and Culture	3
4.	Health Service	3
5.	Public Works and Spatial Planning Office	3
6.	Public Housing Office and Residential Area	3
7.	Trade Office	3
8.	Fisheries Service	3
9.	Department of Transportation	3
10.	Youth and Sports Service	3
11.	Plantation and Livestock Service	3
12.	Department of Communication and Informatics	3
13.	Environment Agency	3
<b>The Total Number of Respondents</b>		<b>39</b>

Source: Data Observed, 2021

Operationalization of variables from this research can be seen in the following table:

**Table 2. Operationalization of variables matriks**

No	Variables	Indicators	Statements	Scale
1.	Government Internal Control System (X1) (Government Regulation Number 60 of 2008)	1) Control Environment	1. Integration and ethical values 2. Mechanism of work 3. Responsibility for control system 4. The right policy	Likert
		2) Risk Assessment	1. Risk identification 2. Risk analysis	Likert
		3) Control of Activities	1. Review on performance 2. HR development 3. control of information systems 4. Accurate and timely recording 5. Implementation of internal control	Likert
		4) Information and Communication	1. Information element 2. Effective communication	Likert
2.	Utilization of Technology (X2) (Prapto, 2010)	5) Internal Control Monitoring	1. Continuous monitoring 2. Evaluation	Likert
		6) The optimal use of computers, software, databases, networks, electronic commerce, and other types related to technology.	1. Using the computer 2. Internet network 3. The internet network is put to good use	Likert
		7) Relevant	4. Computerized financial reports 5. Software complies with the law	Likert
		8) Relevant	1. Benefits of the resulting financial statements 2. Accuracy of financial statement reporting 3. Completeness of information presented	Likert
3.	Quality of Financial Statements (Y) (Government Regulation No. 71 Year 2010)	9) Reliable	1. Honest presentation 2. The contents of the financial statements can be verified 3. Impartiality (neutral)	Likert
		10) Comparable	The contents of the financial statements can be compared to the previous period	Likert
		11) Understandable	Clarity of information presentation in financial statements	Likert

Source: Researcher, 2021

## RESULTS AND DISCUSSIONS

### Result

**Table 3. Distribution of Respondents' Responses to the Variable government's internal control system (X1)**

No	Statement	STS (1)		TS (2)		RG (3)		ST (4)		SS (5)		Total		Mean
		F	%	F	%	F	%	F	%	F	%	F	Score	
1	X1.1	0	0	0	0	6	15,4	76	194,8	90	230,7	39	172	4,41
2	X1.2	0	0	0	0	3	7,69	64	164,1	110	282,1	39	177	4,54
3	X1.3	1	2,56	12	30,8	9	23,1	80	205,1	40	102,6	39	142	3,64
4	X1.4	0	0	8	20,5	12	30,8	76	194,9	60	153,8	39	156	4
5	X1.5	0	0	0	0	0	0	108	276,9	60	153,8	39	168	4,31
6	X1.6	1	2,56	12	30,8	12	30,8	76	194,9	40	102,6	39	141	3,62
7	X1.7	0	0	0	0	3	7,69	120	307,7	40	102,6	39	163	4,18
8	X1.8	0	0	0	0	1	2,56	124	317,9	35	89,7	39	160	4,10
9	X1.9	0	0	0	0	0	0	124	317,9	40	102,6	39	164	4,20
10	X1.10	0	0	0	0	0	0	88	225,6	85	217,9	39	173	4,43
11	X1.11	0	0	4	10,3	6	15,4	96	266,7	55	141	39	161	4,13
12	X1.12	0	0	0	0	6	15,4	100	256,4	60	153,8	39	166	4,26
13	X1.13	0	0	0	0	9	23,1	80	205,1	80	205,1	39	169	4,33
14	X1.14	0	0	2	5,13	3	7,69	100	256,4	60	153,8	39	165	4,23
15	X1.15	0	0	2	5,13	3	7,69	108	276,9	50	128,2	39	163	4,18
16	X1.16	0	0	0	0	3	7,69	108	276,9	55	141	39	166	4,26
17	X1.17	0	0	0	0	0	0	96	266,7	75	192,3	39	171	4,38
18	X1.18	0	0	6	15,4	6	15,4	116	297,4	25	64,1	39	153	3,92
19	X1.19	0	0	0	0	9	23,1	120	307,7	30	76,9	39	159	4,1
Total		0,27		6,21		12,29		253,2		147,1		162,6		4,2

Source: Data Processed, 2021

According to Table 3, the highest result in the second assertion is that there is a work system and accountability. with an average value of 4.54 Where each employee is responsible for his or her own work and carries out the work method. With a mean value of 3.62, the lowest result in the sixth statement is that the risk management that is made can be the cause of the risk, because every employee in terms of risk handling might create new hazards.

**Table 4. Distribution of Respondents' Responses to the Variable Utilization of Information Technology (X2)**

No	Statement	STS (1)		TS (2)		RG (3)		ST (4)		SS (5)		Total		Mean
		F	%	F	%	F	%	F	%	F	%	F	Score	
1	X2.1	0	0	0	0	9	23,1	96	266,7	60	153,8	39	165	4,23
2	X2.2	0	0	0	0	0	0	92	235,9	80	205,1	39	172	4,41
3	X2.3	0	0	2	5,13	0	0	96	266,7	70	179,5	39	168	4,31
4	X2.4	0	0	0	0	3	7,69	92	235,9	75	192,3	39	170	4,36
5	X2.5	0	0	2	5,13	3	7,69	108	276,9	50	128,2	39	163	4,18
Total		0		6,2		7,7		256,4		171,8		167,6		4,3

Source: Data Processed, 2021

Table 4 reveals that the greatest result in the second statement, with a mean value of 4.41, is that the internet network has been installed in the work unit, because each agency has an internet network to make it easier for employees to access data. The lowest result in statement 5 is Management and financial transactions using software that is in line with laws and

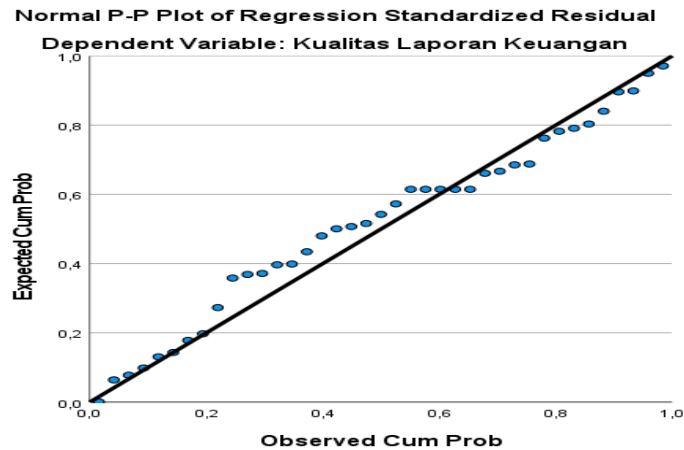
regulations, with a mean value of 4.18, since certain agencies utilize software that is not in accordance with statutory regulations when managing financial transactions.

**Table 5. Distribution of Respondents' Responses to the Quality of Financial Statements (Y)**

Table 6: Distribution of Respondents' Responses to the Quality of Financial Statements (%)														
No	Statement	STS (1)		TS (2)		RG (3)		ST (4)		SS (5)		Total		Mean
		F	%	F	%	F	%	F	%	F	%	F	Score	
1	Y1	0	0	6	15,4	3	7,69	104	266,7	45	115,4	39	158	4,1
2	Y2	0	0	2	5,13	3	7,69	88	225,7	75	192,3	39	168	4,31
3	Y3	0	0	0	0	6	15,4	76	194,9	90	230,7	39	172	4,41
4	Y4	0	0	0	0	3	7,69	80	205,1	90	230,7	39	173	4,44
5	Y5	0	0	0	0	6	15,4	84	215,4	80	205,1	39	170	4,36
6	Y6	0	0	0	0	0	0	96	266,7	75	192,3	39	171	4,38
7	Y7	0	0	4	10,3	3	7,69	88	225,7	70	179,5	39	165	4,23
8	Y8	0	0	2	5,13	15	38,5	84	215,4	60	153,8	39	161	4,13
9	Y9	0	0	2	5,13	0	0	100	256,4	65	166,7	39	167	4,28
10	Y10	0	0	0	0	15	38,5	64	164,1	90	230,7	39	169	4,33
11	Y11	0	0	0	0	15	38,5	96	266,7	50	128,2	39	161	4,13
12	Y12	0	0	4	10,3	18	46,2	88	225,6	40	102,6	39	150	3,85
13	Y13	0	0	0	0	0	0	104	266,7	65	166,7	39	169	4,33
14	Y14	0	0	0	0	9	23,1	112	287,2	40	102,6	39	161	4,13
15	Y15	0	0	0	0	9	23,1	104	266,7	50	128,2	39	163	4,18
16	Y16	0	0	0	0	6	15,4	120	307,7	35	89,7	39	161	4,13
17	Y17	2	5,13	4	10,3	12	30,8	96	266,7	35	89,7	39	149	3,82
18	Y18	1	2,56	6	15,4	12	30,8	108	276,9	20	51,3	39	147	3,77
19	Y19	0	0	4	10,3	12	30,8	80	205,1	65	166,7	39	161	4,13
20	Y20	0	0	0	0	3	7,69	104	266,7	60	153,8	39	167	4,28
21	Y21	0	0	0	0	0	0	92	235,9	80	205,1	39	172	4,41
22	Y22	1	2,56	16	41	12	30,8	72	184,6	40	102,6	39	141	3,62
23	Y23	0	0	4	10,3	3	7,69	92	235,9	65	166,7	39	164	4,21
24	Y24	0	0	8	20,5	3	7,69	116	297,4	25	64,1	39	152	3,89
25	Y25	0	0	0	0	6	15,4	124	317,9	30	76,9	39	160	4,1
Total		0,41		5,96		17,86		245,8		147,7		162,1		2,3

Source: Data Processed, 2021

Table 5 demonstrates that the highest result in statement 4 is that all information in financial statements is published in its totality, with a mean value of 4.44, since information in financial statements must be presented in a comprehensive, accountable, and transparent manner in each agency. The lowest result in the 22nd statement is that the financial statements made always using the same accounting policies from year to year amounted to 3.62, because each agency has a different financial reporting policy, and the reports made are not the same from year to year, implying that reporting policies must change.



**Figure 2. Normality Test Results**

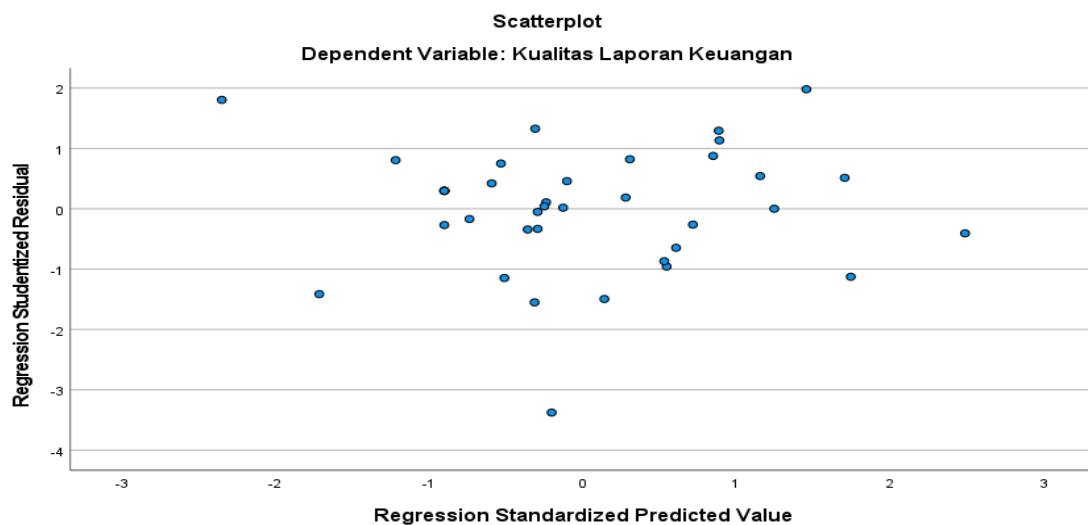
Figure 2 illustrates that the points are scattered around the diagonal line and follow its direction, indicating that the variables in this study are normally distributed.

**Table 6. Multicollinearity Test Results**

Regression Model	Collinearity Statistics	
	Tolerance	VIF
Government Internal Control System	0,676	1,480
Utilization of Information Technology	0,676	1,480

Source: Data Processed, 2021

According to Table 6, the tolerance value for all independent variables is larger than 0.10 and the Variance Inflation Factor (VIF) value is less than 10. It is possible to conclude that multicollinearity does not exist in all independent variables.



**Figure 3. Heteroscedasticity Test Results**

Source: Data Processed, 2021



Figure 3 indicates that the scatterplot's points are scattered at random. This suggests that the variance between the residuals of one observer and those of another observer is fixed, or that the variable does not exhibit heteroscedasticity.

**Table 7. Multiple Linear Regression Analysis Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
1	(Constant)	-2,666	7,849		-,340	.736
	Government Internal Control System (X1)	1,216	,176	,741	6,920	<,001
	Utilization of Information Technology (X2)	,690	,437	,169	1,580	,123

a. Dependent Variable: Quality of Financial Statements (Y)

Source: Data Processed, 2021

The multiple linear regression equation model can be calculated using table 7 as follows:

$$Y = -2.666 X_1 + 1.216 X_2$$

The above multiple linear regression equation model can demonstrate:

- A constant of -2.666 denotes that if the independent variable is 0 and the financial statements are produced, the quality of the ensuing financial statements is -2.666.
- The Government Internal Control System (X1) variable has a regression coefficient of 1.216, indicating that the Government Internal Control System has an effect on the Quality of Financial Reports.
- The regression coefficient of the Information Technology Utilization variable (X2) is 0.690, indicating that information technology utilization has an effect on the quality of financial reports.

**Table 8. Coefficient of Determination Test Results (R2)**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.849a	.721	.705	6,78890

a. Predictors: (Constant), Government Internal Control System, Utilization of Information Technology

b. Dependent Variable: Financial Report Quality

Source: Data Processed, 2021

According to Table 8, the coefficient of determination, namely Adjusted R Square, is 0.705, or 70.5 percent. This means that the Government Internal Control System (X1) and Information Technology Utilization (X2) variables influence 70.5 percent of the Financial Statements Quality variable, while the remaining (100 percent - 70.5 percent) is 29.5 percent influenced by other variables outside of this research.

Based on the t test results, the  $t_{\text{count}}$  value is 6.920, which is greater than  $t_{\text{table}}$  2.042 with a significance value of 0.001, implying that the government's internal control system has a significant positive effect on the quality of local government financial reports, indicating that the hypothesis is **accepted**. While  $t_{\text{count}}$  1.580 is less than  $t_{\text{table}}$  1.580 with a significance value of 0.123, it is inferred that the usage of information technology has no effect on the quality of

local government financial reports, implying that the hypothesis is **rejected**. The government's internal control system has a considerable positive impact on the quality of the Tolitoli local government's financial statements.

**Tabel 9. Test Results F**  
**ANOVA a**

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4284,475	2	2142,237	46,480	<,001 b
	Residual	1659,210	36	46,089		
	Total	5943,685	38			

a. Predictors: (Constant), Government Internal Control System, Utilization of Information Technology

b. Dependent Variable: Financial Report Quality

Source: Data Processed, 2021

According to table 9, the Fcount value of 46.480 is greater than Ftable 3.26 with a 0.001 significance value. It is possible to conclude that the government's internal control system and the usage of information technology both have an impact on the quality of local government financial reports, implying that the hypothesis is accepted.

## DISCUSSION

The findings of this study demonstrate that the internal control system has a positive and significant impact on the quality of financial reports; this finding is supported by research conducted by Faishol (2016), Mokoginta, Lambey, and Pontoh (2017), Triono and Dewi (2020), Admin and Atiningsih (2020), and Swastika and Widhiyani (2020), all of which state that the government's internal control system has a positive and significant impact on Work mechanisms or procedures are implemented as part of the government's internal control system to prevent errors and fraud in recording. In their research, Rahmany and Fatimah (2020) discovered that the government's internal control system can reduce the occurrence of fraud/errors in both recording and presenting financial statements, as evidenced by the monitoring of accounting records, so that the resulting financial statements are in accordance with what is desired and can be accounted for.

The results of this study prove that the use of information technology does not affect the quality of financial reports. This study is in line with Diani (2014), and Harnoni (2016) who found that the use of information technology did not affect the quality of the financial statements of the Anambas Islands local government, this was because the management of financial transactions carried out by the agency still used software that was not in accordance with regulations. Constitution. In addition, there is not enough budget available for local governments to develop technology information systems.

## CONCLUSIONS

Based on the research discussion, it is concluded that the local government internal control system has a significant positive effect on the quality of the Tolitoli District government's financial statements, where every work is carried out in accordance with applicable mechanisms or procedures and with full responsibility. As a result, local governments are becoming increasingly involved in overseeing the implementation of the internal control system in order to create excellent financial reports. However, the use of information technology has no effect on the quality of the Tolitoli district government's financial statements because the information technology used is not in accordance with the



standards or statutory provisions, so the local government should provide an adequate budget for the development of information technology in producing quality financial reports.

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