

THE EFFECT OF THE IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS, ACCOUNTING INFORMATION SYSTEMS, AND INTERNAL CONTROL ON THE QUALITY OF FINANCIAL STATEMENTS AT THE REGIONAL FINANCIAL AND ASSET MANAGEMENT AGENCY

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Abstract

This study aims to examine the effect of implementing Government Accounting Standards (GAS), Accounting Information Systems (AIS), and Internal Control Systems (ICS) on the quality of financial statements at the Regional Financial and Asset Management Agency of Labuhanbatu Regency. The study employed a quantitative approach with an explanatory research design. The sample consisted of 35 employees selected using a purposive sampling technique. Data were collected through questionnaires and analyzed using multiple linear regression with IBM SPSS Statistics version 29. The findings reveal that the implementation of Government Accounting Standards, Accounting Information Systems, and Internal Control Systems has a positive and significant effect, both individually and simultaneously, on the quality of financial statements. Among the three independent variables, the Accounting Information System exerts the strongest influence, while collectively the three variables explain 49.0% of the variance in financial reporting quality. These findings indicate that improving the quality of local government financial statements requires integrating compliance with government accounting standards, optimizing accounting information systems, and strengthening internal control systems. This study contributes empirically to the public sector accounting literature. It provides practical insights for local

governments in formulating policies to enhance the quality of Local Government Financial Statements through digital transformation and strengthened financial governance.

Keywords: *Accounting Information System, Financial Reporting Quality, Government Accounting Standards, Internal Control System, Local Government*

1. Introduction

Regional financial management is one of the main pillars in achieving good governance through running a government that is transparent, accountable, and responsible (Dewi, Nasfi, & MaiYuliza, 2021; Awalia & Nasution, 2022). One indicator of successful local government financial management is the preparation of financial statements that meet the characteristics of being relevant, reliable, comparable, and easy to understand according to Government Accounting Standards (Nasution & Nurwani, 2021; Siahaya & Sandanafu, 2022). Therefore, the quality of financial reports becomes an important basis for decision-making as well as government accountability to the public and stakeholders.

The Indonesian government has strengthened financial management reforms by implementing Government Regulation Number 71 of 2010 on accrual-based Government Accounting Standards. The implementation of SAP is supported by an Accounting Information System (SIA) that can improve the accuracy, timeliness, and efficiency of financial reporting (Putri & Trisnawati, 2025; Andina, Nurlaila, & Nurwani, 2023). Besides that, the effectiveness of the Government Internal Control System plays an important role in preventing errors in financial reporting, ensuring compliance with regulations, and minimizing the risk of irregularities.

The Regional Financial and Asset Management Agency plays a strategic role as a local government body responsible for managing finances and preparing the Local Government Financial Reports (Nurchayono, Sukesti, & Alwiyah, 2021; Siregar & Marliyah, 2024). Therefore, the quality of the financial reports produced by the Regional Financial and Asset Management Agency is greatly influenced by the consistency in applying SAP, the effectiveness of the Accounting Information System, and the implementation of internal controls.

Empirically, the urgency of this research is strengthened by the results of the Audit Board of Indonesia inspections, which show that the Labuhanbatu Regency Government has repeatedly received a Qualified Opinion, including in the 2023 and 2024 LGFR reports. In fact, in recent years, the LGFR opinions for Labuhanbatu Regency have fluctuated, with NWE from 2017–2021, improving to Unqualified Opinion in 2022, then slipping back to NWE in 2023 and 2024. This situation shows that there are still material issues in certain aspects of financial reporting that need to be addressed to improve the quality of financial reports.

Besides that, the document evaluating local government administration also points out several factors that hinder achieving the best opinion, including incomplete asset management, weaknesses in the internal control system, limited competence of financial management staff, and less-than-optimal financial report review processes. These issues show that improving the quality of financial reports doesn't just depend on applying SAP, but also requires effective Accounting Information Systems and adequate internal controls.

Previous research (Munawar, 2023) shows that the implementation of SAP, Accounting Information Systems, and Internal Control affects the quality of local government financial reports. However, research results still show inconsistencies because the influence of these three variables varies in each local government, depending on human resource competence, organizational characteristics, and the level of information technology utilization. Therefore, research is needed at the Regional Financial and Asset Management Agency Labuhanbatu Regency to obtain empirical evidence regarding the effect of implementing SAP, Accounting Information Systems, and Internal Control on the quality of financial reports. The research results are expected to serve as a basis for the Labuhanbatu Regency Government in improving regional financial management and continuously enhancing the quality of the Regional Government Financial Statements.

Even so, the synthesis of previous research (Puspasari & Kuntadi, 2023) shows that the relationship between these three variables and financial report quality still produces mixed findings. Some studies report that the implementation of SAP, Accounting Information Systems, and Internal Control Systems has a positive and significant effect on the quality of local government financial reports. On the other hand, research (Sunarya, Mauludina, & Silviana, 2024) has found that the effect becomes insignificant when the SAP implementation is not supported by human resource competency, the use of information technology is not optimal, or internal control implementation is weak. These differences in results show that the quality of financial reports is not only determined by the presence of SAP, Accounting Information Systems, and Internal Control Systems, but also influenced by organizational characteristics, staff capacity, and the level of maturity of financial governance in each local government.

Besides the inconsistency of previous research findings, an empirical gap also exists because most prior studies have been conducted in provincial governments, municipal governments, or regional government organizations in general. Studies specifically examining the Regional Financial and Asset Management Agency (RFAMA) of Labuhan Batu Regency remain very limited, even though RFAMA plays a strategic role in preparing the Regional Government Financial Statements (LGFR). Differences in institutional characteristics, human resource capacity, information system implementation, and the effectiveness of internal control systems may lead to different relationships among the variables compared with those found in other regions. Therefore, an empirical study

focusing on the Regional Financial and Asset Management Agency of Labuhan Batu Regency is needed to enrich the evidence regarding the factors affecting the quality of regional government financial statements.

Based on this research gap, the novelty of this study does not lie in the selection of research variables, as the relationships among Government Accounting Standards (SAP), Accounting Information Systems (AIS), Internal Control Systems (ICS), and the quality of financial statements have been extensively examined in previous studies. Instead, the novelty lies in providing empirical evidence within the specific context of the Regional Financial and Asset Management Agency of Labuhan Batu Regency. This institution plays a central role in regional financial management. Furthermore, this study offers a more comprehensive analysis by simultaneously examining the contributions of these three variables within a single research model, thereby identifying the dominant factors influencing the quality of regional government financial statements. The findings are expected to contribute to the public sector accounting literature while also serving as a reference for the Government of Labuhan Batu Regency in formulating policies to improve the quality of financial reporting through the optimization of Government Accounting Standards implementation, the strengthening of Accounting Information Systems, and the enhancement of the effectiveness of the Internal Control System.

2. Literature Review

2.1 Government Accounting Standards on Financial Reporting Quality

Government Accounting Standards (GAS) are guidelines used by government entities to prepare and present financial reports so that the information is high-quality, transparent, and accountable. In Indonesia, GAS is regulated by Government Regulation Number 71 of 2010 concerning Government Accounting Standards, which sets out the application of the accrual basis in preparing government financial statements. The implementation of SAP aims to improve the quality of financial information so that it can be used as a basis for decision-making, performance evaluation, and as a form of government accountability to the public.

The quality of government financial reporting is reflected in the qualitative characteristics of information, which include relevance, reliability, comparability, and understandability. Financial reports that meet these characteristics will provide useful information for stakeholders in assessing government performance and monitoring the management of state finances (Ellili, 2022). Therefore, consistently applying GAS becomes an important factor in producing high-quality financial reports and improving transparency and accountability in the public sector.

Theoretically, the higher the level of compliance with Government Accounting Standards, the better the quality of the financial reports produced. Research shows that implementing SAP positively affects the quality of government financial reports because it

can improve the reliability, consistency, and comparability of the financial information presented (Tettamanzi, Venturini, & Murgolo, 2022). Thus, SAP is the main foundation in realizing good governance in government financial management.

2.2 Accounting Information System on Financial Reporting Quality

Accounting Information System (AIS) is a system that brings together people, procedures, software, hardware, databases, and information technology to collect, process, store, and present financial information for its users (Ajrina, Hazmi, Farisi, & Mauliza, 2024). In the public sector, Accounting Information Systems play an important role in supporting government financial management processes to be more effective, efficient, transparent, and accountable.

The implementation of an effective Accounting Information System can improve the quality of financial reporting by providing information that is accurate, timely, complete, and reliable. An integrated system allows the processes of recording transactions, data processing, and preparing financial reports to be done automatically, which minimizes human errors and speeds up the delivery of financial information (Han & Maharani, 2022). In addition, the use of information technology in accounting systems also supports improving public service quality by providing financial information that is more transparent and easy to access.

According to the theory of information system success developed by (Al-Okaily, 2024), System quality, information quality, and service quality are the main factors that determine the success of information system implementation. If an Accounting Information System has good system quality and is supported by user competence, the financial information produced will be more relevant, reliable, and timely. Therefore, the Accounting Information System is seen as one of the key factors in improving the quality of government financial reporting.

2.3 Internal Control System on Financial Reporting Quality

Internal Control System is a process designed and carried out by the leadership and all employees of an organization to provide reasonable assurance that the organization's objectives are achieved through operational effectiveness, reliability of financial reporting, asset protection, and compliance with laws and regulations (Bawono, Suroso, & Yuniarso, 2021). In Indonesia's public sector, the Government Internal Control System (GICS) is regulated in Government Regulation Number 60 of 2008.

GICS consists of five main elements, namely the control environment, risk assessment, control activities, information and communication, and monitoring. These five elements are interconnected in creating an effective control system that can minimize the risk of errors, deviations, or fraud in managing government finances (Boulhaga, Bouri, Elamer, & Ibrahim, 2023). Effective internal control will also make sure that all financial transactions are recorded correctly and presented in accordance with Government Accounting Standards.

Theoretically, the Internal Control System has a close relationship with the quality of financial reporting. Good internal control will improve the reliability of accounting information, strengthen compliance with accounting standards, and produce financial reports that are relevant, reliable, comparable, and easy to understand (Rajgopal, Srinivasan, & Zheng, 2021). Various studies also show that the effectiveness of internal control has a positive impact on the quality of government financial reports because it can reduce the risk of material misstatements and increase public trust in the financial information presented (Roszkowska, 2021). Therefore, the Internal Control System becomes one of the strategic factors in realizing high-quality and accountable government financial reporting.

3. Research Methods

This study uses a quantitative approach with an explanatory research design aimed at testing the causal relationship between the implementation of Government Accounting Standards (SAP), Accounting Information Systems (SIA), and Internal Control Systems on the quality of financial statements through hypothesis testing. The explanatory approach was chosen because it can explain cause-and-effect relationships between variables based on statistical analysis, making it suitable for testing the research model that has been formulated (Creswell, 2018; Sugiyono, 2022). The research was carried out at the Regional Financial and Asset Management Agency of Labuhanbatu Regency using primary data obtained through distributing questionnaires to respondents.

The research population consisted of all employees of the Regional Financial and Asset Management Agency of Labuhanbatu Regency who are involved in managing regional finances. The sampling technique used was purposive sampling, a technique for determining samples based on certain criteria adjusted to the research objectives so that the selected respondents have relevant information regarding the variables being studied (Sekaran & Bougie, 2020; Ghazali, 2021). The criteria for respondents include: (1) employees working in Accounting, Treasury, and Budgeting; (2) directly involved in the process of recording, preparing, verifying, or reporting local government finances; and (3) having at least one year of work experience so they understand local government financial management procedures.

Based on those criteria, a total of 35 respondents met the research requirements. That number represents the entire population that meets the inclusion criteria (saturated purposive sample), so it is considered representative for depicting the conditions in the work unit being studied. In addition, Hair, Black, Babin, & Anderson (2022) explain that multiple linear regression analysis can still be used with a relatively small sample size as long as the number of observations meets the minimum requirement of about 10 observations for each independent variable. With three independent variables in this study, a sample size of 35 respondents has met the analysis requirements.

The independent variables in this study consist of the Implementation of Government Accounting Standards (X_1), Accounting Information System (X_2), and Internal Control System (X_3), while the dependent variable is Financial Report Quality (Y). All variables are measured using a questionnaire instrument with a five-point Likert scale, ranging from score 1 (strongly disagree) to score 5 (strongly agree). The Likert scale was chosen because it can systematically measure respondents' perceptions, attitudes, and level of agreement with each research indicator (Sekaran & Bougie, 2020). The indicators for each variable were adapted from previous theories and studies that have met validity and reliability criteria, so they are suitable for use in this study.

Before testing the hypothesis, the research instruments were tested for validity and reliability to make sure that each indicator could measure the research constructs accurately and consistently (Hair, Black, Babin, & Anderson, 2022). Next, a classic assumption test was carried out, which included a normality test, multicollinearity test, and heteroscedasticity test to ensure the regression model meets statistical assumptions so that the estimation results are unbiased (Best Linear Unbiased Estimator/BLUE) (Ghozali, 2021). Data analysis was done using multiple linear regression analysis with the help of IBM SPSS Statistics version 29, because this method can explain the effect of each independent variable as well as their simultaneous effect on financial report quality.

4. Results and Discussion

4.1 Results

4.1.1 Validity Test

The validity test was conducted using the Pearson Product-Moment Correlation to examine the relationship between each item score and the total score of its respective variable. An item was considered valid if its calculated correlation coefficient (r -value) exceeded the critical r -value and its significance value (Sig.) was less than 0.05. In this study, the critical r -value was 0.333. Based on the results of the validity testing using the Pearson Product-Moment Correlation, all questionnaire items measuring the variables of Government Accounting Standards (X_1), Accounting Information System (X_2), Internal Control System (X_3), and Financial Reporting Quality (Y) were found to be valid. This conclusion is supported by the fact that all calculated r -values exceeded the critical r -value of 0.333 and satisfied the established validity criteria.

For the Government Accounting Standards (X_1) variable, the calculated r -values ranged from 0.535 to 0.789. The Accounting Information System (X_2) variable exhibited calculated r -values ranging from 0.444 to 0.841, while the Internal Control System (X_3) variable showed values ranging from 0.583 to 0.900. Furthermore, the Financial Reporting Quality (Y) variable demonstrated calculated r -values ranging from 0.599 to 0.852. These findings indicate that all questionnaire items were capable of accurately measuring their

respective constructs. Therefore, the research instruments possess adequate validity and are appropriate for use in subsequent statistical analyses.

4.1.2 Reliability Test

The reliability test was conducted to assess the internal consistency of the research instrument. An instrument is considered reliable if it produces consistent and stable results when used to measure the same construct under similar conditions. In this study, reliability was evaluated using Cronbach's Alpha coefficient. The instrument was deemed reliable if the Cronbach's Alpha value exceeded 0.70, in accordance with the commonly accepted reliability threshold.

Table 1. Reliability Test Results

Variable	Cronbach's Alpha	Reliability Standard	Interpretation
X1 – Government Accounting Standards (GAS)	0.811	0.60	Reliable
X2 – Accounting Information System (AIS)	0.774	0.60	Reliable
X3 – Internal Control System (ICS)	0.800	0.60	Reliable
Y – Financial Reporting Quality (FRQ)	0.850	0.60	Reliable

The reliability test results indicate that all research variables have Cronbach's Alpha values greater than the reliability threshold of 0.60. Therefore, the instruments used to measure Government Accounting Standards (GAS), Accounting Information System (AIS), Internal Control System (ICS), and Financial Reporting Quality (FRQ) are considered reliable and consistent for data collection and further statistical analysis.

4.1.3 Normality Test

The normality test was conducted to determine whether the collected data were normally distributed. Assessing data normality is an important prerequisite for conducting parametric statistical analyses, including multiple linear regression. In this study, the Kolmogorov–Smirnov test was employed to examine the normality of the data distribution. The analysis was performed using IBM SPSS Statistics software.

Table 2. One-Sample Kolmogorov–Smirnov Normality Test

		Unstandardized Residual
N		35
Normal Parameters ^{ab}	Mean	0.0000000
	Std. Deviation	2.81186564
Most Extreme Differences	Absolute	0.113
	Positive	0.077

		Unstandardized Residual
Negative		-0.113
Test Statistic		0.113
Asymp. Sig. (2-tailed) ^c		0.200 ^d
Monte Carlo Sig. (2-tailed) ^e		
Sig.		0.307
99% Confidence Interval Lower Bound		0.295
99% Confidence Interval Upper Bound		0.319

Based on the results of the One-Sample Kolmogorov-Smirnov normality test, the sample size (N) was 35 respondents. The Asymp. Sig. (2-tailed) value was 0.200, which is greater than the significance level of 0.05. Furthermore, the Monte Carlo Sig. (2-tailed) value was 0.307, which is also greater than 0.05. These results indicate that the residual data are normally distributed. Therefore, it can be concluded that the regression model satisfies the normality assumption, meaning that the data are appropriate for multiple linear regression analysis and subsequent hypothesis testing. This finding suggests that the residuals do not significantly deviate from a normal distribution, ensuring the reliability and validity of the statistical analysis.

4.1.4 Multicollinearity Test

The multicollinearity test was conducted to determine whether multicollinearity existed among the independent variables in the regression model. Multicollinearity occurs when two or more independent variables are highly correlated, which may affect the accuracy and stability of the regression estimates. In this study, multicollinearity was assessed using the Tolerance value and the Variance Inflation Factor (VIF). The regression model is considered free from multicollinearity if the Tolerance value is greater than 0.10 and the VIF value is less than 10.0. The results of the multicollinearity test are presented in the table below.

Table 3. Coefficients^a

Model Variables		Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.	Tolerance	VIF
1	(Constant)	2.355	4.658	-	0.506	0.617	-	-
	Government Accounting Standards (X ₁)	0.312	0.117	0.341	2.663	0.012	0.915	1.092
	Accounting	0.412	0.128	0.419	3.226	0.003	0.887	1.127

Model Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.	Tolerance	VIF
Information System (X ₂)							
Internal Control System (X ₃)	0.285	0.116	0.306	2.448	0.020	0.962	1.039

Based on the regression coefficient table, the Tolerance values for the variables Government Accounting Standards (X₁), Accounting Information System (X₂), and Internal Control System (X₃) were 0.915, 0.887, and 0.962, respectively, all of which are greater than 0.10. Meanwhile, the Variance Inflation Factor (VIF) values were 1.092, 1.127, and 1.039, respectively, all of which are below 10. Therefore, there is no multicollinearity problem in the regression model, indicating that the independent variables can be included simultaneously in the analysis.

Furthermore, the regression results indicate that all independent variables have positive regression coefficients toward Financial Reporting Quality. The Government Accounting Standards variable (X₁) has a coefficient of 0.312 with a significance value of 0.012, the Accounting Information System variable (X₂) has a coefficient of 0.412 with a significance value of 0.003, and the Internal Control System variable (X₃) has a coefficient of 0.285 with a significance value of 0.020. All significance values are below 0.05, indicating that each independent variable has a positive and significant effect on Financial Reporting Quality.

Regression Equation

$$FRQ = 2.355 + 0.312X_1 + 0.412X_2 + 0.285X_3 + e$$

Where:

FRQ = Financial Reporting Quality

X₁ = Government Accounting Standards

X₂ = Accounting Information System

X₃ = Internal Control System

e = Error term

The regression equation indicates that improvements in the implementation of Government Accounting Standards, Accounting Information Systems, and Internal Control Systems are associated with improvements in Financial Reporting Quality, assuming that all other variables remain constant.

4.1.5 Heteroscedasticity Test

The heteroscedasticity test was conducted to examine whether there was inequality in the variance of the residuals across observations in the regression model. Heteroscedasticity occurs when the residual variance is not constant, which may affect the efficiency and validity of the regression estimates. A good regression model does not exhibit heteroscedasticity, a condition commonly referred to as homoscedasticity. The criterion used to assess heteroscedasticity is based on the significance value. If the significance value is greater than 0.05, the model is considered free from heteroscedasticity. Conversely, if the significance value is less than 0.05, heteroscedasticity is present in the model. In this study, heteroscedasticity was tested using two methods:

a. Scatterplot Analysis

Based on the scatterplot displayed below, the data points are randomly distributed and do not form any specific or systematic pattern. Furthermore, the points are spread both above and below the zero value on the Y-axis. This visual evidence indicates the absence of heteroscedasticity in the regression model. Therefore, it can be concluded that the residuals exhibit constant variance (homoscedasticity), suggesting that the regression model satisfies the heteroscedasticity assumption and is appropriate for further analysis.

b. Glejser Test

Based on the results of the Glejser test presented in the table below, the significance values of all independent variables are greater than 0.05. This indicates that there is no evidence of heteroscedasticity in the regression model. Therefore, it can be concluded that the residual variances are homoscedastic, meaning that the regression model satisfies the heteroscedasticity assumption and is suitable for further statistical analysis.

Table 4. Glejser Test Results (Heteroscedasticity Test)

Model	Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
1	(Constant)	7.342	2.613	-	2.810	0.009
	Government Accounting Standards (X ₁)	-0.098	0.066	-0.264	-1.496	0.145
	Accounting Information System (X ₂)	-0.051	0.072	-0.127	-0.707	0.485
	Internal Control System (X ₃)	-0.029	0.065	-0.077	-0.448	0.658

Based on the results of the Glejser test, the significance values for the variables Government Accounting Standards (X_1), Accounting Information System (X_2), and Internal Control System (X_3) are 0.145, 0.485, and 0.658, respectively. All significance values are greater than the significance level of 0.05. Therefore, it can be concluded that none of the independent variables significantly affect the absolute residuals (ABS_RES). These findings indicate that the regression model does not exhibit heteroscedasticity problems. In other words, the variance of the residuals is constant across all levels of the independent variables, meaning that the model satisfies the assumption of homoscedasticity and is suitable for further regression analysis.

4.1.6 Multiple Linear Regression Analysis

Multiple linear regression analysis was employed to examine the effect of the independent variables on the dependent variable. This analytical technique is used to determine the extent to which changes in the independent variables influence the dependent variable, either individually or collectively. In this study, multiple linear regression was applied to assess the effects of Government Accounting Standards (X_1), Accounting Information Systems (X_2), and Internal Control Systems (X_3) on Financial Reporting Quality (Y). The regression analysis also provides information regarding the direction and magnitude of the relationships between the variables, thereby enabling the testing of the proposed research hypotheses.

Table 5. Multiple Linear Regression Coefficients

Model	Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t-value	Sig.
1	(Constant)	2.355	4.658	–	0.506	0.617
	Government Accounting Standards (X_1)	0.312	0.117	0.341	2.663	0.012
	Accounting Information System (X_2)	0.412	0.128	0.419	3.226	0.003
	Internal Control System (X_3)	0.285	0.116	0.306	2.448	0.020

The regression results indicate that all independent variables have positive coefficients and significantly influence Financial Reporting Quality. Government Accounting Standards (X_1) have a regression coefficient of 0.312 with a significance value of 0.012, indicating a positive and significant effect on Financial Reporting Quality. The Accounting Information System (X_2) has a coefficient of 0.412 and a significance value of 0.003, demonstrating the strongest positive influence among the independent variables. Meanwhile, the Internal Control System (X_3) has a coefficient of 0.285 with a significance

value of 0.020, also indicating a positive and significant effect. Since all significance values are below the 0.05 threshold, it can be concluded that Government Accounting Standards, Accounting Information Systems, and Internal Control Systems each have a positive and statistically significant impact on Financial Reporting Quality.

Regression Equation

$$FRQ = 2.355 + 0.312X_1 + 0.412X_2 + 0.285X_3 + e$$

Where:

FRQ = Financial Reporting Quality

X_1 = Government Accounting Standards

X_2 = Accounting Information System

X_3 = Internal Control System

E = Error term

The equation suggests that an increase in the implementation of Government Accounting Standards, Accounting Information Systems, and Internal Control Systems will lead to an improvement in Financial Reporting Quality, assuming that other factors remain constant.

4.1.7 Uji t

To assess the influence of Government Accounting Standards (X_1), Accounting Information Systems (X_2), and Internal Control Systems (X_3) on Financial Reporting Quality (Y), a multiple linear regression analysis was performed. This method was employed to evaluate both the individual and collective contributions of the independent variables to the dependent variable. The regression coefficients, significance values, and other relevant statistical measures are presented in Table 10.

Table 6. Multiple Linear Regression Coefficients

Model	Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t-value	Sig.
1	(Constant)	2.355	4.658	–	0.506	0.617
	Government Accounting Standards (X_1)	0.312	0.117	0.341	2.663	0.012
	Accounting Information System (X_2)	0.412	0.128	0.419	3.226	0.003
	Internal Control System (X_3)	0.285	0.116	0.306	2.448	0.020

The t-test was conducted to determine the partial effect of each independent variable on Financial Reporting Quality. The results indicate that Government Accounting

Standards (X_1) have a positive and significant effect on Financial Reporting Quality, with a t-value of 2.663 and a significance value of 0.012, which is below the 0.05 significance level. This finding suggests that better implementation of Government Accounting Standards contributes to higher-quality financial reports.

Similarly, the Accounting Information System (X_2) shows a positive and significant effect on Financial Reporting Quality, with a t-value of 3.226 and a significance value of 0.003. This result indicates that an effective accounting information system enhances the accuracy, timeliness, and reliability of financial reporting. Furthermore, the Internal Control System (X_3) also has a positive and significant effect on Financial Reporting Quality, as indicated by a t-value of 2.448 and a significance value of 0.020. This demonstrates that stronger internal controls improve accountability, transparency, and the overall quality of financial statements. Since all significance values are less than 0.05, it can be concluded that Government Accounting Standards, Accounting Information Systems, and Internal Control Systems each have a positive and significant effect on Financial Reporting Quality. Therefore, hypotheses H_1 , H_2 , and H_3 are accepted.

Regression Equation

$$FRQ = 2.355 + 0.312X_1 + 0.412X_2 + 0.285X_3 + e$$

Where:

FRQ = Financial Reporting Quality

X_1 = Government Accounting Standards

X_2 = Accounting Information System

X_3 = Internal Control System

e = Error term

The regression equation indicates that an increase in the implementation of Government Accounting Standards, Accounting Information Systems, and Internal Control Systems will lead to an improvement in Financial Reporting Quality, assuming that all other variables remain constant. Among the three independent variables, the Accounting Information System (X_2) has the strongest influence, as reflected by its highest standardized beta coefficient ($\beta = 0.419$).

4.1.8 F-Test

This test is conducted to determine whether all independent variables simultaneously affect the dependent variable. The joint effect can be analyzed by comparing the calculated F-value (F-count) with the critical F-value (F-table) and by examining the predetermined significance level of 0.05. The steps for determining the F-table value are as follows:

$$F\text{-table} = F(k; n - k - 1)$$

$$= F(3; 35 - 3 - 1)$$

$$= F(3; 31) = 2,911$$

The decision criteria are as follows: if the significance value (Sig.) is less than 0.05 and the calculated F-value (F-count) is greater than the critical F-value (F-table), the effect is considered statistically significant (H_a is accepted and H_0 is rejected). Conversely, if the significance value (Sig.) is greater than 0.05 and the calculated F-value (F-count) is less than the critical F-value (F-table), the effect is considered not statistically significant (H_a is rejected and H_0 is accepted).

Table 8. ANOVA Results (Simultaneous F-Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	309.062	3	103.021	11.880	< 0.001
Residual	268.824	31	8.672		
Total	577.886	34			

To determine whether Government Accounting Standards (X_1), Accounting Information Systems (X_2), and Internal Control Systems (X_3) simultaneously influence Financial Reporting Quality (Y), a simultaneous significance test (F-test) was conducted. The F-test evaluates the overall significance of the regression model by examining whether all independent variables collectively affect the dependent variable. The results of the ANOVA test are presented in Table 8.

Based on the ANOVA results, the regression model produced an F-value of 11.880 with a significance value of less than 0.001. Since the significance value is lower than the 0.05 significance level, the regression model is statistically significant. This indicates that Government Accounting Standards, Accounting Information Systems, and Internal Control Systems simultaneously have a significant effect on Financial Reporting Quality. Therefore, the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_a) is accepted. These findings suggest that the combined implementation of Government Accounting Standards, effective Accounting Information Systems, and strong Internal Control Systems plays an important role in improving the quality of financial reporting.

4.1.9 Coefficient of Determination

The coefficient of determination (R^2) is used to measure the extent to which the independent variables explain the variation in the dependent variable. It indicates the percentage of the dependent variable that can be explained by the independent variables included in the regression model. A higher R^2 value suggests that the independent variables have a greater explanatory power in predicting the dependent variable.

Table 9. Coefficient of Determination (R^2) Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.731	0.535	0.490	2.94478

The coefficient of determination (R^2) test was conducted to measure the extent to which the independent variables, namely Government Accounting Standards (X_1), Accounting Information Systems (X_2), and Internal Control Systems (X_3), explain the variation in the dependent variable, Financial Reporting Quality (Y). The results of the model summary analysis are presented in Table 9. Based on the Model Summary table, the correlation coefficient (R) is 0.731, indicating a strong positive relationship between the independent variables and Financial Reporting Quality. The R Square value of 0.535 indicates that Government Accounting Standards, Accounting Information Systems, and Internal Control Systems can explain 53.5% of the variation in Financial Reporting Quality.

Furthermore, the Adjusted R Square value is 0.490, which means that after adjusting for the number of predictors in the model, approximately 49.0% of the variation in Financial Reporting Quality is explained by the three independent variables. The remaining 51.0% is influenced by other factors not included in the research model, such as human resource competence, organizational commitment, leadership quality, organizational culture, and other relevant variables. In addition, the Standard Error of the Estimate is 2.94478, indicating the average prediction error of the regression model. Overall, these results suggest that the model has a moderate explanatory power and that Government Accounting Standards, Accounting Information Systems, and Internal Control Systems play an important role in determining Financial Reporting Quality.

4.2 Discussion

4.2.1 The Effect of Government Accounting Standards on Financial Reporting Quality

The results of this study indicate that Government Accounting Standards have a positive and statistically significant effect on the quality of financial reporting at the Regional Financial and Asset Management Agency of Labuhanbatu Regency. This finding suggests that the better the implementation of accrual-based Government Accounting Standards, the higher the quality of the financial statements produced. The implementation of Government Accounting Standards enables the preparation of financial statements that fulfill the qualitative characteristics of financial information, namely relevance, reliability, comparability, and understandability. Consequently, it enhances the credibility of financial information as a basis for decision-making by the government, auditors, legislative institutions, and the public (Olatinsu & Eke, 2025).

The findings of this study reinforce Stewardship Theory, which explains that government officials act as stewards with a moral responsibility to manage public resources transparently and accountably for the benefit of society (Aboukhadeer, Azam, & Albattat, 2023). From this perspective, Government Accounting Standards serve not only as technical guidelines for preparing financial statements but also as an essential instrument for achieving good governance. Furthermore, these findings are consistent with the view of (Eton, Mwosi, & Ogwel, 2022), who argue that public sector reform must

be supported by the implementation of modern accounting standards in order to strengthen accountability, transparency, and the organizational performance of government institutions.

Empirically, the results of this study are consistent with previous studies conducted by (Kaawaaser, Nairuba, Akankunda, & Bananuka, 2021; Al-Hattami & Kabra, 2022), which found that the implementation of Government Accounting Standards has a significant positive effect on improving the quality of local government financial statements. The adoption of accrual-based Government Accounting Standards enables governments to present information regarding assets, liabilities, revenues, expenses, and equity more comprehensively than the modified cash basis. As a result, the quality of financial information is enhanced, thereby supporting performance evaluation, budget oversight, and regional development planning.

However, several studies have reported different findings. (Hamdy, Diab, & Eissa, 2025) found that the implementation of Government Accounting Standards does not necessarily produce a significant impact when it is not supported by competent human resources, a strong organizational culture, leadership commitment, and adequate information technology readiness. These differing findings indicate that the successful implementation of Government Accounting Standards is determined not only by the existence of regulatory requirements but also by organizational support that ensures the standards are implemented consistently. In the context of the Regional Financial and Asset Management Agency of Labuhanbatu Regency, the positive influence of Government Accounting Standards demonstrates that the implementation of accounting standards has been carried out effectively, thereby contributing to the improvement of financial reporting quality.

4.2.2 The Effect of Accounting Information System on Financial Reporting Quality

The results of this study indicate that the Accounting Information System has a positive and statistically significant effect on the quality of financial reporting. Furthermore, compared with the other independent variables, the Accounting Information System has the most dominant influence on financial reporting quality. This finding suggests that digital transformation has become a key factor in improving the accountability of regional financial management. An integrated information system enables the processes of transaction recording, data processing, reconciliation, and financial statement preparation to be performed automatically, efficiently, accurately, and systematically, thereby minimizing human error and enhancing the reliability of financial information (Abdulai, Salakpi, & Nassè, 2021).

These findings support the DeLone and McLean Information Systems Success Model, which explains that system quality, information quality, and service quality are the primary determinants of successful information system implementation, ultimately generating organizational benefits (Monteiro, Vale, Leite, Lis, & Kurowska-Pysz, 2022;

Rozika, Nasution, & Syafina, 2025). In the context of local government, these benefits are reflected in improved reporting timeliness, greater data integration across organizational units, enhanced efficiency in financial administration, and better decision-making quality. Therefore, the Accounting Information System should no longer be viewed merely as a technological tool but rather as a strategic organizational resource that supports improvements in the quality of regional financial governance.

The findings of this study are also consistent with those of (Mahmudi, 2019; Nurcahyono & Ifada, 2024), who argue that information technology constitutes a strategic organizational asset when supported by competent human resources and effective business processes. The implementation of various government financial management applications, such as the Regional Government Information System and the Regional Financial Information System, enables the entire financial management cycle, from planning and budgeting to implementation, administration, accounting, and financial reporting, to be carried out more efficiently, transparently, and accountably.

Empirically, the findings are consistent with previous studies conducted by (Al-Tae & Flayyih, 2023; Monteiro & Cepêda, 2021), which concluded that the quality of the Accounting Information System has a significant positive effect on the quality of financial statements. However, (Alshehadeh, Elrefae, Yaseen, Aljawarneh, & Al-Khawaja, 2024; Johri, 2024) argue that advanced information technology alone cannot produce high-quality financial statements if users lack adequate competence, management support is insufficient, or the organization has not established a strong digital culture. Therefore, the successful implementation of the Accounting Information System at the Regional Financial and Asset Management Agency of Labuhanbatu Regency demonstrates strong synergy among technology, human resources, and organizational processes in producing high-quality financial statements.

4.2.3 The Effect of the Internal Control System on Financial Reporting Quality

The results of this study indicate that the Internal Control System has a positive and statistically significant effect on the quality of financial reporting. These findings suggest that the more effective the implementation of the internal control system, the higher the quality of the financial statements produced. An effective internal control system can minimize the risk of recording errors, budget deviations, and fraudulent practices, thereby ensuring that financial information is more accurate, reliable, and compliant with applicable laws and regulations.

The findings of this study support the Committee of Sponsoring Organizations of the Treadway Commission Integrated Internal Control Framework as well as Government Regulation Number 60 of 2008 concerning the Government Internal Control System, which emphasizes that the objective of internal control is to provide reasonable assurance regarding operational effectiveness, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations. The five fundamental

components of the Government Internal Control System, namely the control environment, risk assessment, control activities, information and communication, and monitoring, play a crucial role in ensuring the quality of government financial reporting (Mardiasmo, 2021; Sari & Nurlaila, 2022).

The findings are also consistent with previous studies conducted by (Diansari, Musah, & Othman, 2023; Halimuzzaman & Sharma, 2022), which concluded that the effectiveness of the internal control system enhances the quality of financial reporting by strengthening supervisory mechanisms, ensuring compliance with established procedures, and improving organizational risk management. An effective internal control system enables all financial transactions to be properly verified, accurately recorded in accordance with established procedures, and continuously monitored, thereby producing more reliable financial statements.

In the context of the Regional Financial and Asset Management Agency of Labuhanbatu Regency, the positive effect of the Internal Control System indicates that internal supervisory mechanisms have been implemented effectively to support the regional financial management process. The consistent implementation of internal controls not only improves compliance with regulatory requirements but also strengthens transparency, accountability, and public confidence in the quality of local government financial statements. Therefore, strengthening the Internal Control System represents one of the key strategies for achieving effective regional financial governance that is guided by the principles of good governance.

5. Conclusion

This study concludes that the implementation of Government Accounting Standards, Accounting Information Systems, and Internal Control Systems, both individually and simultaneously, has a positive and statistically significant effect on the quality of financial statements at the Regional Financial and Asset Management Agency of Labuhanbatu Regency. Among these three variables, the Accounting Information System has the most dominant influence, indicating that the effective utilization of information technology is a strategic factor in improving the accuracy, timeliness, transparency, and accountability of regional government financial reporting. Collectively, these three variables explain 49.0 percent of the variation in financial statement quality. In contrast, the remaining 51.0 percent is attributable to factors outside the research model, such as human resource competence, organizational commitment, leadership, organizational culture, and the quality of supervision.

The findings of this study provide empirical support for Stewardship Theory, New Public Management, the DeLone and McLean Information Systems Success Model, and the Committee of Sponsoring Organizations of the Treadway Commission Integrated Internal Control Framework, all of which emphasize that the quality of financial

statements is the result of the synergy among compliance with government accounting standards, the effective utilization of information technology, and the strengthening of internal control systems. From a practical perspective, these findings imply that regional governments should continuously enhance the competencies of government personnel, optimize the implementation of integrated Accounting Information Systems, strengthen Internal Control Systems, and further develop information technology infrastructure to improve the quality of Local Government Financial Statements and support the realization of transparent, accountable, effective, and good governance.

Nevertheless, this study has several limitations. It was conducted in only one institution, namely the Regional Financial and Asset Management Agency of Labuhanbatu Regency, employed a quantitative approach based on questionnaire data, and examined only three independent variables. Consequently, the findings cannot be generalized to all regional governments. Therefore, future studies are recommended to broaden the scope of the research by including multiple regional governments, incorporating additional variables such as human resource competence, organizational commitment, organizational culture, leadership, information technology governance, internal audit quality, and risk management, and adopting mixed-methods or longitudinal research designs to provide a more comprehensive understanding of the factors influencing the quality of public sector financial statements.

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