

# The Influence of The Implementation of Government Accounting Standards, Government Accounting Systems and Human Resources Competence on The Quality of Government Financial Reports in Bakorwil V, East Java Province

Hosnol Khotimah<sup>1</sup>, Riyanto Setiawan Suharsono<sup>2</sup>, Ibna Kamelia Fiel Afroh<sup>3</sup>  
<sup>1, 2, 3</sup>Muhammadiyah University of Jember, Indonesia



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## ABSTRACT

**Objective:** This study aims to analyze the influence of the implementation of Standard Accountancy Government (SAP), the government accountancy system, and human resource competence on the quality of government financial reports in the Bakorwil V region of East Java Province. In an era of governance that demands transparency and accountability, the quality of financial reports becomes very important. **Method:** The research method used is quantitative with a survey approach, involving BPKAD employees from several regencies as respondents. Data were collected through questionnaires and analyzed using multiple linear regression. **Results:** The research results show that SAP implementation and the government accountancy system have a positive and significant influence on the quality of financial reports. Additionally, human resource competence also contributes to improving the quality of financial reports. **Novelty:** These findings emphasize the importance of improving accounting standards, refining the accounting system, and developing employee competencies to achieve high-quality financial reports. This research is expected to contribute to the development of governmental accounting knowledge and serve as a reference for better regional financial management policies.

## INTRODUCTION

One of mission main the current Indonesian government This is create clean and transparent government. Increasingly increasing demands will management transparent and accountable state finances push effort government For Keep going repair system accounting used. System accountancy become a very important discussion in this era of reform for realize good government governance (Zuliyana et al., 2023). Issue transparency and accountability in reporting finance government become Topic important, especially remember quality report finance government areas in Indonesia that are still need attention more continue. Many findings show that quality report finance government areas in Indonesia need investigated more deep, which may be reflect lack of understanding to standard accountancy government.bad internal supervision, as well as lack of competence staff accounting, which has an impact negative on quality report finance government area. Issue This has proven by opinion disclaimer given by some Supervisory Bodies Finance (BPK) in several agency Local Government in Indonesia. Opinion disclaimer is given because the BPK experienced difficulty in do audit procedures on several post in report finance. The low quality report finance caused by the composition the report is not fulfil Standard Accountancy Government, weaknesses in internal administration, as well as lack of performance staff related (Simanjuntak et al., 2023). Efforts to realize quality report Good finances depend heavily on resources Power

man holding role crucial in organization, because capable increase performance organization said.

Most of them Human Resources in government Still not enough professionalism and background behind adequate accounting, which has an impact on the preparation of report finance. Referring to the Law Number 32 of 2004 concerning Regional Government (State Gazette of the Republic of Indonesia 2004 Number 125), which has experienced several times changes and last updated with Constitution Number 12 of 2008, explained that management finance fully become authority Regional Government (Pemda). A number of study previously also revealed importance role source Power man to performance government area. Based on research conducted by Harry Apriansyah, et al (2020) found that that there is significant influence between Competence Human Resources to quality Report Finance Government Bungo Regency.

Source Power the human being needed in compilation report finance should can rely on his ability in understand and apply policy accounting that has been set both at the organizational level Regional Apparatus (OPD) as entity reporting or in units Management Board work Regional Finance and Assets (BPKAD) as Entity Accounting ( compiler) report consolidation ), in fact Human Resources available at OPD Services are still Not yet as effective as expected that is Still lack of power professionalism and lack of background power behind accounting. Quality report the finances assessed by the BPK are report finance consolidation that is gathering report finance consolidation from OPD. With thus report finances prepared by OPD are data source in compilation report consolidation, with thus inability compilation report finance at the OPD level will influence quality Report Finance (Kasse et al., 2023).

### **Asymmetry Theory Information**

According to Jensen and Meckling (1976) in his book Theory of the Firm, if principal pointing agent for carry out task in accordance with interest principal based on contract agreed work, then matter That also includes delegation authority in taking decision. Principal give trust to agent for manage and implement not quite enough answer they in organization use reach objective organization optimally (Taufiqurrahman & Widajantie, 2022). Conflict interest between principal and agent can trigger emergence problem representation, namely possibility agent take action that is not in accordance with desire or interest principal. Problems This appear consequence existence asymmetry information between second parties. Asymmetry information happen when there is imbalance in mastery information between party principal and agent, where the principal No own adequate information about performance agent (Selvia & Arza, 2023).

### **Stewardship Theory**

The Stewardship Theory introduced by Donaldson and Davis (1991) describes condition Where management No solely purpose driven personal, but more focus on achievement objective main for the sake of interest organization. This theory assume that there is close relationship between level satisfaction with success organization. Success the represent optimization utilities group, which will also eventually support achievement interest individual in group organization said. Stewardship Theory, or

theory devotion, based on the assumption that human basically capable act with not quite enough answer, can trusted, have integrity high, and uphold honesty. This theory see management as capable party take action best for fulfil stakeholders ' needs interests. Concept This based on the principle trust to the party given authority, where management in a organization act as good steward who runs task from his boss with full not quite enough answer (Nugroho & Robiyanto, 2023). and procedures, data analysis.

### **Technology Acceptance Model Theory**

The Technology Acceptance Model is theory based on premises that reactions and perceptions somebody to a matter will influence attitudes and behavior individual TAM has function main for evaluate various factors that influence use technology information by a users, including related dimensions with reception technology information (Omar et al., 2021).

### **Standard Accountancy Local government**

Government as responsible party in reporting finance have obligation for provide relevant and useful information. Information the intended for support taking decision in various fields, including economic, social and political. So that the report finance generated quality, required existence standard accountancy government. Implementation standard the own influence big to quality report finances generated. Therefore that, the government as responsible party answer on compilation report finance need increase supervision to quality reporting financial management created (Lantu et al., 2023). Efficient, economical, effective, transparent, and accountable management responsible, orderly, and appropriate with regulation legislation become base birth system accountancy governance based on Standards Accountancy Government (SAP).

### **System Accountancy Local government**

According to Fess and Warren (1990) in Abdul Halim et al (2010), system accountancy is a designed system for serve useful information in connection business as well as reporting to owners, creditors, and other interested parties. The system accountancy covers a series activities carried out by management use provide information needed party external in accordance with principle applicable accounting general. System this, also known as system information accountancy finance, functioning for produce information appropriate finance with standard. System the designed for identify, measure, and report transaction or incident economy, so that become part from system information management. Permendagri Number 64 of 2013 explains that system accountancy government area is a series procedure start from procedure data collection, recording, summarizing until with reporting finance in frame accountability implementation of the APBD carried out manually or use application computer (Binawati & Nindyaningsih, 2022).

### **Competence Human Resources**

Increasing amount report finances that must be prepared by the government area is impact from use system accrual, where implementation accountancy accrual become challenge for every government area, because government area will prepare Lots thing,

one of them is source Power reliable and professional human being in management finance area (Maullydiana & Simangunsong, 2021).

Responsible employee answer in management or compilation report finance need own more capabilities superior compared to with employees in other fields. This is because of report finance become element crucial for a entity For evaluate utilization source Power economy, monitoring condition finance, and present relevant information about position finance entity during period certain (Mitjo et al., 2022).

### **Quality Report Finance Local government**

Government with system decentralized need accountability, in particular through report transparent and accountable finances accountable, so government center can understand condition area, and vice versa. For realize aspiration public as well as reach objective national, required open information for the public can monitor and improve trust to performance government. Trust public to government is trust for manage the country to achieve welfare together Sitepu et al., 2024).

Based on Regulation Government Number 71 of 2010, report finance as set up in PSAP 01 is document structured that reflects position finances and transactions carried out by a entity reporting. While that, according to Constitution Number 17 of 2003 concerning State Finance (Articles 30-32), reports finance functioning as a medium of accountability on management state finances by the president as head government and holders power on management finance area. Report finance government arranged in accordance with Standard Accountancy Government (SAP). In essence, the report finance government is statement from management government that presents information beneficial for taking decision as well as show accountability entity reporting to source entrusted power (Binawati & Nindyaningsih, 2022). According to (Sitepu et al., 2024) the quality refers to the assessment to what has been done, well in form physique like goods or No tangible like activity.

## **RESEARCH METHOD**

### **Research Design**

Research design is element main in the research process, which functions as guide for researcher for design, execute and manage study to achieve objective certain. In design this, researcher determine method study start from method data collection, techniques analysis, to the withdrawal process Conclusion. Research design play a role crucial in ensure validity, reliability, and generalizability results research obtained (Toriji et al, 2023).

The research design used in study This is quantitative descriptive purposeful for know influence implementation standard accountancy government, accounting system government and competence source Power man to quality report finance in government districts in Bakorwil V of East Java Province. Researchers use approach correlational which emphasizes understanding connection between independent variables and dependent variables with use statistical techniques.

## **Population, Sample and Sampling Techniques**

### **Population**

Population can understood as all over elements that become object research, including Good object and also the subject that has traits and characteristics certain. Population in study This is the BPKAD Se- Bakorwil V of East Java Province which consists of from Situbondo Regency, Jember Regency, Banyuwangi Regency, Bondowoso Regency, Lumajang Regency, Probolinggo Regency and Probolinggo City.

### **Sampling Techniques**

#### **Sample**

The sample is a bunch selected elements from more groups big with objective learn group small this (sample) so that can give information important about more groups big. In the process of taking sample, size population stated with letter big N, whereas size sample stated with letter small n (Firmansyah & Dede, 2022).

#### **Sampling Techniques**

The sampling technique is method taking part from population with the purpose of the sample the still capable represent or describe overall population (Sumargo, 2020). Research This use purposive sampling method for choose sample based on criteria certain relevant with objective research. Criteria Respondent namely BPAKD employees in the field budget, field treasury as well as field accounting and reporting finance.

Election criteria This based on responsibility answer each field in the finance and staff accountancy in compilation report finances in each BPKAD. In addition, the performance they measured reflect quality report finance, considering involvement direct and understanding deep on the accounting process in government area.

#### **Data Collection Techniques**

Data collection using questionnaire closed, the answers given by the respondents based on the answer that has been provided by researchers start from strongly agree to very much not agree. Division questionnaire done in a way direct to government districts throughout Bakorwil V East Java with come to office related for filling questionnaire.

#### **Data Types and Sources**

Study This using subjective data sourced from from experience and views individual or the group that became object research. Data collected through questionnaire distributed to ASN section finance in government OPD districts throughout Bakorwil V of East Java Province, based on experience and views they related compilation report finances in each region.

#### **Data Analysis Techniques**

Instrument study is tool data collection. According to Santoso (2005) in (Slamet & Wahyuningsih, 2022) states that instrument study become determinant data quality of a research. In general, the instruments used in study can grouped to in two categories main, namely: (1) instruments that function For gather information or data regarding condition object or the process being studied, and (2) instruments that aim to For control object or the process. The selection instrument study done with consider appropriate principles with objective study.

### **Analysis statistics descriptive**

Statistics descriptive is branch statistics that work for collect, organize, and process data so that can served with the way that gives description clear about a condition or incident certain that become object observation. In other words, statistics descriptive aiming for presenting data in a clear so that can give understanding or meaning certain based on information that has been compiled (Martias, 2021)

### **Multiple linear regression**

This test used with objective for know There is whether or not variable free or independent to variable bound or dependent (Nugraha, 2022). Multiple Linear Regression is method linear regression involving more from One variable independent, usually represented by the variable X, and One variable dependent variable, which is represented by the Y variable. This technique used for analyze whether there is influence significant of two or more variable independent ( $X_1, X_2, X_3, \dots, X_n$ ) against variable dependent (Prasetyo et al., 2021) (Y).

In general mathematical form general equality multiple linear regression can written in equation 1.

Information:

Y = Predicted variable (response)

X = Variable known free (predictor)

b<sub>0</sub> = Intercept

b = Coefficients regression

### **Assumption test classic (normality test)**

Normality test aiming for know that the data is distributed normal or no. Mean from distributed data normal is that the data will follow form from distribution normal (Nugraha, 2022). In determining hypothesis taken in the normality test, including:

- a) H<sub>0</sub>: H<sub>0</sub> is accepted If mark highest > value table, then conclusions drawn distributed normal
- b) H<sub>1</sub>: H<sub>1</sub> is accepted If mark highest < value table, then conclusions drawn No distributed normal

Multicollinearity test aiming for know whether in the regression model found existence correlation between variable free. If it happens correlation, then there is problem multicollinearity is necessary overcome (Agustin, 2023). In determining hypothesis taken in multicollinearity test use mark VIF (Variant Inflation Factor), including:

- a) Happen multicollinearity If VIF value > or = 10.00
- b) Not occur multicollinearity If VIF value < 10.00

Heteroscedasticity Test aiming for know there is inequality Variants from residual to all observations on the regression model (Zahriyah et al., 2021). In determining hypothesis taken in the Heteroscedasticity test use Breusch-Pagan, among others:

- a) Happen heteroscedasticity If mark significant < 0.05
- b) Not occur heteroscedasticity If mark significant > 0.05

Autocorrelation test aiming for know whether in a linear regression model exists correlation between error disturbance in period t with error disturbance in period t-1 (Agustin, 2023). In determining hypothesis taken in autocorrelation test use mark Durbin Watson according to (Indartini & Mutmainah, 2024), including:

- a) Happen autocorrelation positive if  $0 < dw < dL$
- b) Happen autocorrelation negative if  $4 - dL < dw < 4$
- c) Not occur autocorrelation positive or negative if,  $2 < dw < 4 - dU$  or  $dU < dw < 2$
- d) Testing No convincing if  $dL \leq dw \leq dU$  or  $4 - dU \leq dw \leq 4 - dL$
- e) Not occur autocorrelation if  $du < dw < 4 - du$

## RESULTS AND DISCUSSION

### Testing Instrument

#### Descriptive Test

Descriptive Test used for evaluate validity questionnaire. If r count more big or not enough from r table, questionnaire it is valid. If not, the questionnaire That invalid. Validity test results study This is as following:

- a) Situbondo

**Table 1.** Descriptive statistic results.

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
STANDAR AKUNTANSI PEMERINTAHAN	57	29	38	33.40	2.359
KOMPETENSI SUMBERDAYA MANUSIA	57	28	38	33.54	2.139
KUALITAS LAPORAN KEUANGAN	57	29	39	33.61	2.440
SISTEM AKUNTANSI PEMERINTAHAN	57	29	42	33.68	2.772
Valid N (listwise)	57				

#### 1. Interpretation Regency Situbondo

Standard Accountancy Government: Has minimum value 29, maximum 38, mean 33.40 and standard deviation 2.359.

Competence Human Resources: Have minimum value 28, maximum 38, mean 33.54 and standard deviation 2.139.

Quality Report Finance: Have minimum value 29, maximum 39, mean 33.61 and standard deviation 2.440.

System Accountancy Government: Has minimum value 29, maximum 42, mean 33.68 and standard deviation 2.772.

The mean value of fourth variable the show that in a way general level validity questionnaire in research This be on top mark middle. Standard relative deviation small show that the data is sufficient centered on the mean.

## 2. Conclusion

Descriptive test results show that questionnaire used in study this is valid, because r score count more big than r table score. This is means that questionnaire can reliable for measure variables studied.

### b) Bondowoso

**Table 2.** Descriptive statistics results.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
STANDAR AKUNTANSI PEMERINTAHAN	56	29	42	33.73	2.876
KOMPETENSI SUMBER DAYA MANUSIA	56	29	42	33.02	2.793
KUALITAS LAPORAN KEUANGAN	56	29	42	33.43	3.115
SISTEM AKUNTANSI PEMERINTAHAN	56	29	42	33.45	3.098
Valid N (listwise)	56				

### 1. Interpretation Regency Bondowoso

Standard Accountancy Government: Has minimum value 29, maximum 42, mean 33.73 and standard deviation 2.876.

Competence Human Resources: Have minimum value 29, maximum 42, mean 33.73 and standard deviation 2.793.

Quality Report Finance: Have minimum value 29, maximum 42, mean 33.43 and standard deviation 3.115.

System Accountancy Government: Has minimum value 29, maximum 42, mean 33.45 and standard deviation 3.098.

The mean value of fourth variable the show that in a way general level validity questionnaire in research This be on top mark middle. Standard relative deviation small show that the data is sufficient centered on the mean.

## 2. Conclusion

Descriptive test results show that questionnaire used in study this is valid, because r score count more big than r table score. This is means that questionnaire can reliable for measure variables studied.

### c) Jember

**Table 3.** Descriptive statistics results.

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
STANDAR AKUNTANSI PEMERINTAHAN	52	29	38	33.44	2.380
KOMPETENSI SUMBERDAYA MANUSIA	52	30	37	33.21	2.145
KUALITAS LAPORAN KEUANGAN	52	29	37	33.19	2.267
SISTEM AKUNTANSI PEMERINTAHAN	52	30	37	33.17	2.194
Valid N (listwise)	52				

### 1. Interpretation Jember Regency

Standard Accountancy Government: Has minimum value 29, maximum 38, mean 33.44 and standard deviation 2.830.

Competence Human Resources: Have minimum value 30, maximum 37, mean 33.21 and standard deviation 2.145.

Quality Report Finance: Have minimum value 29, maximum 37, mean 33.19 and standard deviation 2.267.

System Accountancy Government: Has minimum value 30, maximum 37, mean 33.17 and standard deviation 2.194.

The mean value of fourth variable the show that in a way general level validity questionnaire in research This be on top mark middle. Standard relative deviation small show that the data is sufficient centered on the mean.

## 2. Conclusion

Descriptive test results show that questionnaire used in study this is valid, because r score count more big than r table score. This is means that questionnaire can reliable for measure variables studied.

### d) Banyuwangi

**Table 4.** Descriptive statistics results.

	N	Minimum	Maximum	Mean	Std. Deviation
Standar Akuntansi Pemerintahan	54	29	37	33.35	2.199
Kompetensi Sumberdaya	54	30	37	33.63	2.284

Manusia					
Kualitas Laporan Keuangan	54	30	37	33.50	2.280
Sistem Akuntansi Pemerintahan	54	30	37	33.54	2.204
Valid N (Listwise)	54				

1. Interpretation Banyuwangi Regency

Standard Accountancy Government: Has minimum value 29, maximum 37, mean 33.35 and standard deviation 2.199.

Competence Human Resources: Have minimum value 30, maximum 37, mean 33.63 and standard deviation 2.284.

Quality Report Finance: Have minimum value 30, maximum 37, mean 33.50 and standard deviation 2.280.

System Accountancy Government: Has minimum value 30, maximum 37, mean 33.54 and standard deviation 2.204.

The mean value of fourth variable the show that in a way general level validity questionnaire in research This be on top mark middle. Standard relative deviation small show that the data is sufficient centered on the mean.

2. Conclusion

Descriptive test results show that questionnaire used in study this is valid, because r score count more big than r table score. This is means that questionnaire can reliable For measure variables studied.

e) Lumajang

**Table 5.** Descriptive statistics results.

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
STANDAR AKUNTANSI PEMERINTAHAN	56	30	37	33.52	2.216
KOMPETENSI SUMBERDAYA MANUSIA	56	30	39	33.66	2.567
KUALITAS LAPORAN KEUANGAN	56	30	39	33.80	2.400
SISTEM AKUNTANSI PEMERINTAHAN	56	30	40	33.57	2.756
Valid N (listwise)	56				

1. Interpretation Regency Lumajang

Standard Accountancy Government: Has minimum value 30, maximum 37, mean 33.32 and standard deviation 2.216.

Competence Human Resources: Have minimum value 30, maximum 39, mean 33.66 and standard deviation 2.567.

Quality Report Finance: Have minimum value 30, maximum 39, mean 33.80 and standard deviation 2.400.

System Accountancy Government: Has minimum value 30, maximum 40, mean 33.57 and standard deviation 2.756.

The mean value of fourth variable the show that in a way general level validity questionnaire in research This be on top mark middle. Standard relative deviation small show that the data is sufficient centered on the mean.

## 2. Conclusion

Descriptive test results show that questionnaire used in study this is valid, because r score count more big than r table score. This is means that questionnaire can reliable For measure variables studied.

### f) Regency Probolinggo

**Table 6.** Descriptive statistics results.  
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
STANDAR AKUNTANSI PEMERINTAHAN	55	29	37	33.44	2.201
KOMPETENSI SUMBERDAYA MANUSIA	55	30	37	33.29	2.166
KUALITAS LAPORAN KEUANGAN	55	30	37	33.15	2.129
SISTEM AKUNTANSI PEMERINTAHAN	55	30	37	33.16	2.106
Valid N (listwise)	55				

## 1. Interpretation Regency Probolinggo

Standard Accountancy Government: Has minimum value 29, maximum 37, mean 33.44 and standard deviation 2.201.

Competence Human Resources : Have minimum value 30, maximum 37, mean 33.29 and standard deviation 2.166.

Quality Report Finance: Have minimum value 30, maximum 37, mean 33.15 and standard deviation 2.129.

System Accountancy Government: Has minimum value 30, maximum 37, mean 33.16 and standard deviation 2.106.

The mean value of fourth variable the show that in a way general level validity questionnaire in research This be on top mark middle. Standard relative deviation small show that the data is sufficient centered on the mean.

## 2. Conclusion

Descriptive test results show that questionnaire used in study this is valid, because r score count more big than r table score. This is means that questionnaire can reliable for measure variables studied.

g) City of Probolinggo

**Table 7.** Descriptive statistics results.  
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
STANDAR AKUNTANSI PEMERINTAHAN	55	29	37	33.27	2.223
KOMPETENSI SUMBERDAYA MANUSIA	55	29	37	33.11	2.291
KUALITAS LAPORAN KEUANGAN	55	29	37	33.11	2.291
SISTEM AKUNTANSI PEMERINTAHAN	55	29	37	33.35	2.327
Valid N (listwise)	55				

1. Interpretation of Probolinggo City

Standard Accountancy Government: Has minimum value 29, maximum 37, mean 33.27 and standard deviation 2.223.

Competence Human Resources: Have minimum value 29, maximum 37, mean 33.11 and standard deviation 2.291.

Quality Report Finance: Have minimum value 29, maximum 37, mean 33.11 and standard deviation 2.4.

System Accountancy Government: Has minimum value 30, maximum 40, mean 33.57 and standard deviation 2.756.

The mean value of fourth variable the show that in a way general level validity questionnaire in research This be on top mark middle. Standard relative deviation small show that the data is sufficient centered on the mean.

2. Conclusion

Descriptive test results show that questionnaire used in study this is valid, because r score count more big than r table score. This is means that questionnaire can reliable For measure variables studied.

**Multiple Linear Regression Test**

Multiple linear regression test can interpreted as tool For test existence influence and relationship variable independent. Here results from multiple linear regression test in study This:

a. Situbondo

**Table 8.** Multiple linear regression test.

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficient Beta	t	Sig.
		B	Std. Error			
1	(Constant)	46.877	8.822		5.314	0.000
	STANDAR AKUNTANSI PEMERINTAHAN	-0.237	0.140	-0.229	-1.686	0.098
	SISTEM AKUNTANSI	-0.102	0.118	-0.116	-0.867	0.390
	KOMPETENSI SUMBERDAYA MANUSIA	-0.057	0.155	-0.050	-0.370	0.713

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

b. Bondowoso

**Table 9.** Multiple linear regression test.

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	24.263	8.456		2.869	0.006
	STANDAR AKUNTANSI PEMERINTAHAN	0.300	0.146	0.277	2.053	0.045
	SISTEM AKUNTANSI PEMERINTAHAN	-0.038	0.136	-0.037	-0.277	0.783
	KOMPETENSI SUMBERDAYA MANUSIA	0.009	0.152	0.008	0.060	0.953

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

c. Jember

**Table 10.** Multiple linear regression test.

Coefficients							
Model		Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.	
		B	Std. Error				
1	(Constant)		1.509	4.903	.308	.760	
	Standar Akuntansi Pemerintahan		.481	.098	.505	4.901	.000
	Sistem Akuntansi Pemerintahan		.405	.107	.392	3.782	.000
	Kompetensi Sumberdaya Manusia		.065	.101	.061	.641	.525

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

d. Banyuwangi

**Table 11.** Multiple linear regression test.

<b>Coefficients<sup>a</sup></b>						
<b>Model</b>	<b>Unstandardized Coefficients</b>			<b>Standardized Coefficients Beta</b>	<b>T</b>	<b>Sig.</b>
	<b>B</b>	<b>Std. Error</b>				
1	(Constant)	25.277	7.346		3.441	.001
	Standar Akuntansi Pemerintahan	.035	.144	.033	.239	.812
	Sistem Akuntansi Pemerintahan	.156	.159	.151	.982	.331
	Kompetensi Sumberdaya Manusia	.055	.153	.055	.356	.723

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

e. Lumajang

**Table 12.** Multiple linear regression test.

<b>Coefficients<sup>a</sup></b>						
<b>Model</b>	<b>Unstandardized Coefficients</b>			<b>Standardized Coefficients Beta</b>	<b>t</b>	<b>Sig.</b>
	<b>B</b>	<b>Std. Error</b>				
1	(Constant)	30.959	8.058		3.842	.000
	STANDAR AKUNTANSI PEMERINTAHAN	.048	.152	.044	.313	.756
	SISTEM AKUNTANSI PEMERINTAHAN	.083	.122	.095	.677	.501
	KOMPETENSI SUMBERDAYA MANUSIA	-.046	.129	-.049	-.352	.726

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

f. Probolinggo Regency

**Table 13.** Multiple linear regression test.

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	28.346	7.585		3.737	<.001
	STANDAR AKUNTANSI PEMERINTAHAN	.063	.143	.065	.443	.660
	SISTEM AKUNTANSI PEMERINTAHAN	.054	.149	.054	.363	.718
	KOMPETENSI SUMBERDAYA MANUSIA	.027	.138	.027	.194	.847

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

g. Probolinggo city

**Table 14.** Multiple linear regression test.

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.000	.000		.	.
	STANDAR AKUNTANSI PEMERINTAHAN	.000	.000	.000	.	.
	SISTEM AKUNTANSI PEMERINTAHAN	.000	.000	.000	.	.
	KOMPETENSI SUMBERDAYA MANUSIA	1.000	.000	1.000	.	.

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

With equality multiple linear regression, tables A–G show mark constant ( $\alpha$  value) of 1, 000 and the value impact competence source Power humans ( $\beta$  value ) of 0.847.

$$Y = 1,000 + 0,847 X_1 + e$$

Has the meaning as following:

- a. Constant value ( $\alpha$ ) or condition moment variable Quality Report Finance (Y) not yet influenced by other variables, namely variable Standard Accountancy Government (X1). So when factor affecting Standard Accountancy Government worth positive will influence mark quality service become more Good.
- b. Coefficient value regression (X1) shows that variable Standard Accountancy Government have positive influence Standard Accountancy Government on Quality Report Finance (Y) which means will influence every increase its value of 0.847.

**Normality Test**

Normality test is technique statistics for test what is the observed data? distributed with good. This study use Kolmogorov-Smirnov (KS) test method, with t count as following:

- 1) If the value significance > 0.05 then the residual is normally distributed

- 2) If the value significance < 0.05 then residual value no normally distributed  
 a. Situbondo

**Table 15.** Noramality test.

**One-Sample Kolmogorov-Smirnov Test**

		Standar Akuntansi Pemerintahan	Kompetensi Sumberdaya Manusia	Kualitas Laporan Keuangan	Sistem Akuntansi Pemerintahan
N		57	57	57	57
Normal Parameters <sup>a</sup>	Mean	33.40	33.54	33.61	33.68
	Std. Deviation	2.359	2.139	2.440	2.772
b					
Most Extreme Differences	Absolute	0.112	0.136	0.101	0.132
	Positive	0.112	0.092	0.091	0.132
	Negative	-0.102	-0.136	-0.101	-0.121
Test Statistic		0.112	0.136	0.101	0.132
Asymp. Sig. (2-tailed) <sup>c</sup>		0.073	0.010	.200 <sup>e</sup>	0.015
Monte Carlo Sig. (2-tailed) <sup>d</sup>	Sig. 99%	0.073	0.009	0.151	0.014
	Lower Bound	0.066	0.007	0.142	0.011
	Upper Bound	0.080	0.012	0.160	0.017

- a. Test distribution is Normal.  
 b. Calculated from data.  
 c. Lilliefors Significance Correction.  
 d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.  
 e. This is a lower bound of the true significance.

- b. Bondowoso

**Table 16.** Noramality test.

		STANDAR AKUNTANSI PEMERINTAHAN	KOMPETENSI SUMBER DAYA MANUSIA	KUALITAS LAPORAN KEUANGAN	SISTEM AKUNTANSI PEMERINTAHAN
N		56	56	56	56
Normal Parameter	Mean	33.73	33.02	33.43	33.45
	Std. Deviation	2.876	2.793	3.115	3.098
Most Extreme Difference <sup>a</sup>	Absolute	0.135	0.110	0.115	0.116
	Positive	0.108	0.110	0.115	0.116
	Negative	-0.135	-0.090	-0.078	-0.076
Test Statistic <sup>s</sup>		0.135	0.110	0.115	0.116
Asymp. Sig. (2-tailed) <sup>c</sup>		0.013	0.091	0.061	0.060
Monte Carlo Sig. (2-tailed) <sup>d</sup>	Sig. 99%	0.014	0.090	0.063	0.061
	Lower Bound	0.011	0.083	0.057	0.055
	Upper Bound	0.017	0.098	0.069	0.067
a. Test distribution is Normal.					
b. Calculated from data.					
c. Lilliefors Significance Correction.					
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed					

c. Jember

**Table 17. Noramality test.**

		<b>One-Sample Kolmogorov-Smirnov Test</b>			
		STANDAR AKUNTAN SI PEMERIN TAHAN	KOMPETE NSI SUMBER DAYA MANUSIA	KUALITAS LAPORAN KEUANGA N	SISTEM AKUNTAN SI PEMERIN TAHAN
N		52	52	52	52
Normal	Mean	33.44	33.21	33.19	33.17
Parameter	Std. Deviation	2.380	2.145	2.267	2.194
Most	Absolute	0.112	0.156	0.124	0.184
Extreme	Positive	0.112	0.156	0.124	0.184
Difference	Negative	-0.109	-0.124	-0.107	-0.128
s	Test Statistic	0.112	0.156	0.124	0.184
	Asymp. Sig. (2-tailed) <sup>c</sup>	0.101	0.003	0.046	0.000
Monte	Sig.	0.101	0.003	0.046	0.000
Carlo Sig.	99% Lower	0.094	0.001	0.040	0.000
(2-tailed) <sup>d</sup>	Confidenc				
	e Interval				
	Upper	0.109	0.004	0.051	0.001
	Bound				
a. Test distribution is Normal.					
b. Calculated from data.					
c. Lilliefors Significance Correction.					
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed					

d. Banyuwangi

**Table 18. Noramality test.**

		<b>One-Sample Kolmogorov-Smirnov Test</b>			
		STANDAR AKUNTAN SI PEMERIN TAHAN	KOMPETE NSI SUMBER DAYA MANUSIA	KUALITAS LAPORAN KEUANGA N	SISTEM AKUNTAN SI PEMERIN TAHAN
N		54	54	54	54
Normal	Mean	33.35	33.63	33.50	33.54
Parameter	Std. Deviation	2.199	2.284	2.280	2.204
Most	Absolute	0.119	0.188	0.198	0.139
Extreme	Positive	0.119	0.188	0.134	0.112
Difference	Negative	-0.107	-0.110	-0.198	-0.139
s	Test Statistic	0.119	0.188	0.198	0.139
	Asymp. Sig. (2-tailed) <sup>c</sup>	0.054	0.000	0.000	0.011
Monte	Sig.	0.055	0.000	0.000	0.011
Carlo Sig.	99% Lower	0.049	0.000	0.000	0.008
(2-tailed) <sup>d</sup>	Confidenc				
	e Interval				
	Upper	0.061	0.000	0.000	0.014
	Bound				
a. Test distribution is Normal.					
b. Calculated from data.					
c. Lilliefors Significance Correction.					
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed					

e. Lumajang

**Table 19. Noramality test.**

		<b>One-Sample Kolmogorov-Smirnov Test</b>			
		Standar Akuntansi Pemerintahan	Kompetensi Sumber Daya Manusia	Kualitas Laporan Keuangan	Sistem Akuntansi Pemerin Tahan
N		56	56	56	56
Normal	Mean	33.52	33.66	33.80	33.57
Parameter	Std. Deviation	2.216	2.567	2.400	2.756

A, B						
Most	Absolute		0.140	0.119	0.109	0.118
Extreme	Positive		0.122	0.119	0.109	0.118
Difference	Negative		-0.140	-0.077	-0.102	-0.097
S						
Test Statistic			0.140	0.119	0.109	0.118
Asymp. Sig. (2-Tailed) <sup>C</sup>			0.008	0.045	0.097	0.051
Monte	Sig.		0.008	0.044	0.099	0.049
Carlo Sig.	99%	Lower	0.006	0.038	0.092	0.044
(2-Tailed) <sup>D</sup>	Confidenc	Bound				
	E Interval	Upper	0.010	0.049	0.107	0.055
		Bound				

A. Test Distribution Is Normal.

B. Calculated From Data.

C. Lilliefors Significance Correction.

D. Lilliefors' Method Based On 10000 Monte Carlo Samples With Starting Seed

## F. Probolinggo Regency

**Table 20.** Noramality test.

**One-Sample Kolmogorov-Smirnov Test**

		STANDAR AKUNTANSI PEMERINTAH AN	KOMPETENSI SUMBERDAY A MANUSIA	KUALITAS LAPORAN KEUANGAN	SISTEM AKUNTANSI PEMERINTAH AN	
N		55	55	55	55	
Normal Parameters <sup>a,b</sup>	Mean	33.44	33.29	33.15	33.16	
	Std. Deviation	2.201	2.166	2.129	2.106	
Most Extreme Differences	Absolute	.107	.197	.196	.201	
	Positive	.107	.197	.196	.201	
	Negative	-.093	-.156	-.165	-.163	
Test Statistic		.107	.197	.196	.201	
Asymp. Sig. (2-tailed) <sup>c</sup>		.179	<.001	<.001	<.001	
Monte Carlo Sig. (2-tailed) <sup>d</sup>	Sig.	.115	.000	.000	.000	
	99% Confidence Interval	Lower Bound	.106	.000	.000	.000
		Upper Bound	.123	.000	.000	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 79654295.

## G. City of Probolinggo

**Table 21.** Noramality test.

**One-Sample Kolmogorov-Smirnov Test**

		Standar Akuntansi Pemerintahan	Kompetensi Sumber Daya Manusia	Kualitas Laporan Keuangan	Sistem Akuntansi Pemerintahan	
N		55	55	55	55	
Normal Parameter	Mean	33.27	33.11	33.11	33.35	
	Std. Deviation	2.223	2.291	2.291	2.327	
A, B	Most	Absolute	0.131	0.140	0.140	0.107
	Extreme	Positive	0.131	0.140	0.140	0.107
	Difference	Negative	-0.120	-0.114	-0.114	-0.100
S						
Test Statistic		0.131	0.140	0.140	0.107	

Asymp. Sig. (2-Tailed) <sup>C</sup>	0.020	0.009	0.009	0.180
Monte Carlo Sig. 99% Lower (2-Tailed) <sup>D</sup>	0.021	0.009	0.009	0.128
Confidenc Bound E Interval Upper Bound	0.017	0.007	0.007	0.120
	0.025	0.012	0.012	0.137

A. Test Distribution Is Normal.

B. Calculated From Data.

C. Lilliefors Significance Correction.

D. Lilliefors' Method Based On 10000 Monte Carlo Samples With Starting Seed

Based on Table A-G, shows that results normality in the residual values of the variables Standard Accountancy Government (X1), and Quality Report Finance (Y) is normal with t count more big of 5%. However, in the calculation using Outlier Boxplot because the occurrence undervalued maximum.

### Discussion

Discussion can interpreted as an explanation results from research on the relationship between variables that has been carried out. For discussion in this study are as follows:

The Influence of the Implementation of Government Accounting Standards, Government Accounting Systems and Human Resource Competence on the Quality of Government Financial Reports SE- Bakorwil V East Java Province

Sure, let's go. We stack up more answers coherent and comprehensive based on the framework that has been We get up previously, and add a number of points important other:

Discussion of Research Results: Influence SAP Implementation, SAP, and HR Competence towards Quality Report Finance Government of SE- Bakorwil V East Java Introduction

Study This aiming for test influence implementation Standard Accountancy Government (SAP), System Accountancy Government (SAP), and Competence Human Resources (HR) towards quality report finance government areas in the SE- Bakorwil V East Java region. Through data analysis using t-test, normality test, and regression test multiple, obtained a number of findings important that will discussed more carry on.

Based on results analysis, can concluded that (write it) conclusion main based on results regression).

1. **Impact:** SAP implementation in general consistent give influence (positive / negative) on quality report finance. This is show that SAP is good can increase accuracy, relevance and reliability report finance.
2. **Impact:** Effective use of SAP can (increase / decrease) the efficiency of accounting processes and quality report finance.

3. **Influence HR Competencies:** Adequate HR competency is very important in produce report quality finance. Good understanding to standard accounting, expertise technical, and ethical profession is factor key.

### **Implications Practical**

Research result This own a number of implications practical :

1. Government : Need Keep going increase quality SAP implementation and use of SAP for repair quality report finance.
2. Related Institutions : Need give training and development competence for employee accountancy government.
3. Researcher : Study more carry on can done with expand sample, add variable control, or use method more analysis advanced.

### **Limitations Study**

Study This own a number of limitations, including :

1. Sample: Research sample limited to the SE- Bakorwil V East Java region, so that results study Not yet Of course can generalized to other areas.
2. Variables : Study This only measure a number of variables, so that Possible There is other variables that also influence quality report finance.
3. Measurement Method : Measurement quality report finance can done with various method, so that results study can different If use method other measurements.

## **CONCLUSION**

**Fundamental Finding :** The research conducted in the Bakorwil V region of East Java Province concludes that the implementation of the Standard Accountancy Government (SAP), the effectiveness of the government accounting system, and the competence of human resources significantly influence the quality of local government financial reports. Proper implementation of SAP improves the accuracy, transparency, and accountability of financial reporting. An integrated and standard-compliant accounting system simplifies financial recording and reporting, supporting better decision-making. Competent personnel with adequate accounting knowledge and skills are more capable of preparing high-quality financial reports. **Implication :** This study contributes to the development of governmental accounting knowledge and offers a practical reference for regional financial policy. The findings encourage local governments to enhance SAP implementation, improve existing accounting systems, and invest in ongoing training and education for employees. These efforts are expected to strengthen financial accountability and transparency. **Limitation :** The study is limited to the Bakorwil V region and does not capture broader regional variations across Indonesia. The findings may not fully represent conditions in other areas with different capacities or policy environments. Additionally, data were collected within a specific timeframe and may not reflect changes over time. **Future Research :** Future studies should expand to other regions for comparative insights and broader applicability. Research can also explore additional variables such as organizational culture, leadership, or technology

use. Longitudinal studies are recommended to assess the long-term impact of SAP implementation and human resource development on financial reporting quality.

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**Hosnol Khotimah**

Muhammadiyah University of Jember, Indonesia

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**Riyanto Setiawan Suharsono**

Muhammadiyah University of Jember, Indonesia

**Ibna Kamelia Fiel Afroh**

Muhammadiyah University of Jember, Indonesia

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