



Effect of Competence of Financial Administration Officials, Internal Control System, and Financial Supervision of Financial Reporting Information

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Abstract: This research was conducted for 2 (two) months from July to August 2022. The sample in this study was 96 respondents. The data analysis technique uses SPSS Version 25. Based on a partial test of the competency variable of financial administration officer(X1), the government internal control system variable(X2) has a significant effect, and the Regional financial supervision variable(X3) has no significant effect on local government financial statements information(Y). Meanwhile, the results of the simultaneous test on the competency variables of financial administration officer, the government's internal control system and regional financial supervision have proven to have a significant effect on local government financial statements information. The closeness of the relationship that occurs between the competence of financial administration officials, the Government's internal control system, regional financial supervision of Regional Government Financial Reporting Information is moderate in the form of a correlation coefficient (R) of 54.2%. While the contribution of the independent variable to the dependent variable is 27.0%, the remaining 73.0% is determined by other variables not included in this research model.

Keywords: Financial Administration Officer Competence, Government Internal Control System, Regional Financial Supervision, Local Government Financial Statements Information.

INTRODUCTION

The phenomenon that occurs in the development of the public sector in Indonesia today is the strengthening of demands for transparency, accountability and governance as well as bureaucratic reform in every agency both in ministries, institutions and local governments. The

increasing demands and public confidence in the implementation of good governance (good governance government) is already appropriate or reasonable, in order to encourage the role of Central and local governments to implement public accountability. The form of regional financial responsibility is regulated in PP No. 12 of 2019 on Regional Financial Management in the form of financial statements. The financial statements are a form of strengthening transparency and accountability.

Phenomena that occur in the Financial Statements of the Kampar regency local government (LKPD) in 2021, based on the results of the examination of the Financial Statements of the Kampar regency Regional Government for fiscal year 2021, the BPK Ri representative of Riau Province gave an unqualified opinion (WTP). In the previous year (2020), the opinion of the Kampar regency LKPD remained unqualified (WTP). Opinion of the Riau provincial representative BPK on the Financial Statements of the Kampar regency regional government FY 2021, presenting reasonably, in material terms, the financial position of the Kampar regency government as of December 31, 2021, and reports on budget realization, changes in excess budget balances, operations, cash flows, and changes in equity for the year ended on that date, in accordance with Government Accounting Standards (SAP).

Obstacles or constraints based on the LHP LKPD Kampar regency government in 2021 BPK representative of Riau Province: (1) weak human resources related to OPD Financial Administration, especially SKPD financial administration officials, generally do not master the regulations on regional financial management, (2) Lack of technical guidance/ training/ socialization of regulations on financial management to employees related to financial management, and (3) changes in regulations on financial management that are always changing.

To realize good governance, local governments must continue to make efforts to improve transparency and accountability of regional financial management (APBD) in accordance with applicable laws and regulations.

METHODS

This research will be conducted at the Organization of regional devices (OPD) within the Government of Kampar regency. The research is planned for 2 (two) months from July to August 2022.

The population in this study is a financial officer at the regional device organization (OPD) within the Government of Kampar totaling 96 people. The sampling technique used in this study is Total Sampling. According to Sugiyono (2014: 124) said that total sampling is a sampling technique when all members of the population is used as a sample. The Total sampling is also called census, in which all members of the population are taken as a sample.

The definition of quantitative data according to sugiyono (2017) is data in the form of numbers or qualitative data that is assumed. Quantitative Data of this study in the form of questionnaires to the Financial Officer of the organization of regional devices (OPD) Kampar regency. Primary Data, in the form of questionnaires a number of 96 respondents, and secondary Data, in the form of data publication of Financial Statements of Local Government (LKPD), BPK representative of Riau province, Inspectorate Kampar, and BPKAD Kampar.

In this study researchers will collect primary data obtained by distributing questionnaires to respondents personally administrated. Personally administered questionnaires are researchers taking by going down the field and distributing written questionnaires directly to the respondents who are sampled.

Analysis of data in this study using quantitative analysis. Quantitative analysis is an analysis used to process data obtained from a list of questions in the form of questionnaires into the form of numbers and calculations with statistical methods. Statistical analysis of multiple linear regression using software SPSS (Statistical Product Service Solution) version 25.00. its usefulness is to predict the value of the bound variable (Y) if the free variable is at least two or more (Sugiyono, 2017:88). The equation of regression is:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon.$$

The Data obtained from the study is qualitative, then the data is given a scale so that it becomes quantitative data. The scale used is the likert scale. According to Sugiyono (2017: 93) “the Likert scale serves to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena.” With the likert scale, the variables to be measured are translated into variable indicators that function as a starting point for compiling instrument items in the form of statements or questions, the variables to be measured are translated into variable indicators. Where each alternative answer will be scored using a numeric score ranging from 1-5.

RESULT AND DISCUSSION

Results

1. Respondent Identity

The sampling technique in this study is Total Sampling. Where the entire population was sampled amounted to 96 people. Data on the characteristics of respondents are shown in the table below. Based on the results of the distribution of the questionnaire, the identity of the respondent is obtained as in the table.1.

Tabel 1. Research Results

Identity	Frequency (people)	Persentase (%)
Gender		
a. Man	65	67,7
b. Female	31	32,3
	96	100
Education Level		
a. High school/equivalent	18	18,8
b. Diploma (D-III)	1	1,0
c. Bachelor (S-1)	57	59,4
d. Master (S-2)	20	20,8
	96	100
Working Time		
a. <5 year	10	10,4
b. 5-10 year	8	8,3
c. > 10 year	78	81,3
	96	100
total	96	100

Table 1 describes the data of respondents based on gender, level of education and length of Service. The gender makeup of the city was 65 or 67.7% male and 31 or 32.3% female. This describes the condition in which the financial officer in the regional apparatus organization (OPD) in Kampar regency government environment is dominated by men.

Seen from the education level of high school/equivalent respondents amounted to 18 or 18.8%, DIII respondents amounted to 1 or 1.0%, S1 respondents amounted to 57 or 59.4% and S2 respondents amounted to 20 or 20.8%. This proves that the financial officials at the regional apparatus organization (OPD) in Kampar regency government environment is dominated by respondents with S1 education. Viewed from the length of Service, respondents <5 years amounted to 10 or 10.4%, respondents 5-10 years amounted to 8 or 8.3% and respondents >10 years amounted to 78 or 81.3%. This proves that the financial officer at the regional apparatus organization (OPD) in Kampar regency government dominated the period of work > 10 years.

2. Validity Test

Variable X1, consists of 12 (twelve) item statement which is the description of several indicators that determine the variable competence of financial administration officials., variable X2 consists of 22 (twenty two) item statement which is the description of several indicators that determine the variables of Government internal control system, variable X3 consists of 11 (eleven) item statement which is the description of several indicators that determine the variables of regional financial supervision. Also with variable Financial Reporting Information Kampar District government consisting of 20 (twenty) item statement. From Table IV.6 it is seen that the variable indicators of competence of financial administration officials, Government Internal Control System, Regional Financial Supervision and Financial Reporting Information Kampar District Government from the results of the validity test, it is concluded that all statements are valid, because all items of the statement \leq of value α (0.05).

3. Reliability Test Results

Table 2. The Results Of The Reliability Test

No	Variable	Cronbach Alpha	Description
1	Financial Administration Officer Competence (X1)	0,950	Reliabel
2	Government Internal Control System (X2)	0,850	Reliabel
3	Regional Financial Supervision (X3)	0,926	Reliabel
4	Local Government Financial Statements Information (Y)	0,963	Reliabel

Source: Data Processing Results, Year 2022

The test results for the variable competence of financial administration officials (X1), government Internal Control System (X2), Regional Financial Supervision (X3) and Financial Reporting Information (Y) obtained cronbach's alpha value above 0.5, this means that the level of reliability of the statement of the variables studied is good.

4. Normality Test Results

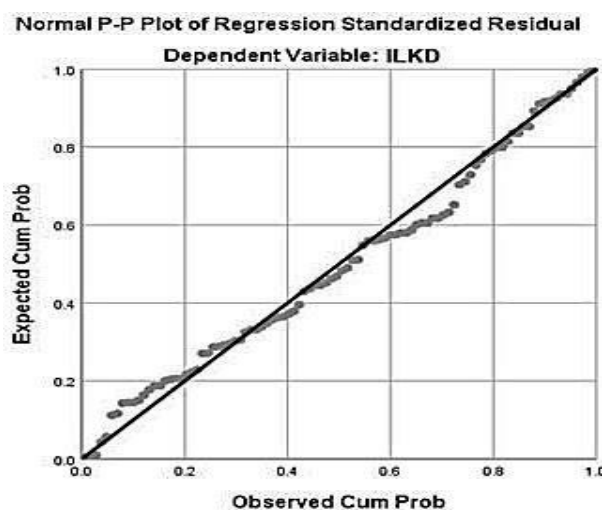


Figure 1. Normality Test Curve Source: Processed Data Of 2022

Based on the curve above, it can be seen that the data spreads along a diagonal or straight line, thus meaning that the data or residual values follow a normal distribution.

5. Multicollinearity Test Results

Table 3. Multicollinearity Test Results

Collinearity Statistics	
Tolerance	VIF
.780	1.283
.509	1.963
.600	1.667

Source: Processed Data for 2022

The test results obtained values close to 1 and VIF below 10, this means that the variable does not have multicollinearity

6. Heteroscedasticity Test Results

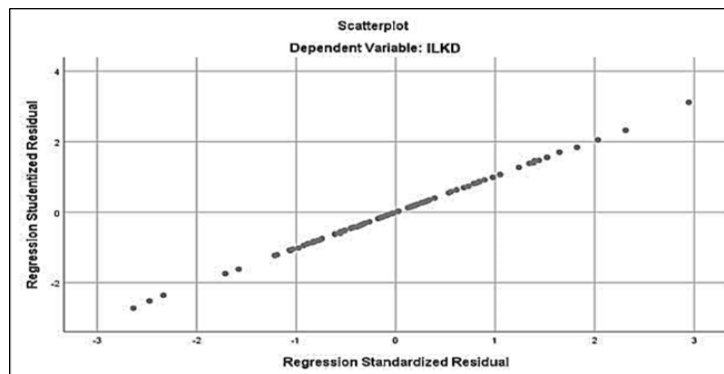


Figure 2. Heteroscedasticity Test Results Source: Processed Data for 2022

Based on the above curve, it can be seen that the data does not spread with a clear pattern, thus it means that there is heteroscedasticity.

7. Multiple linear regression

Table 4. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	37.627	8.338		4.513	.000
	KPPK	.435	.115	.376	3.788	.000
	SPIP	.211	.118	.219	1.781	.048
	PKD	.090	.203	.050	.442	.659

Source: Processed Data for 2022

The results in table 4. above can also be presented in the equation below: $Y = 37,627 + 0,435 X_1 + 0,211 X_2 + 0,090 X_3$.

The meaning of the numbers in the equation above is as follows:

- The constant value (a) is 37.627, meaning that if the Competence of Financial Administration Officers, Government Internal Control System and Regional Financial Supervision is 0 (zero), then Financial Reporting Information remains at 37.627.
- The regression coefficient value of the Financial Administration Officer Competency variable (X1) is positive, which is 0.435: this means that every increase in the Financial Administration Officer Competency variable by 1 unit will increase Financial Reporting Information by 0.435 units assuming other variables are fixed.
- The value of the regression coefficient of the Government Internal Control System variable (X2) is positive, which is 0.211; This means that every increase in the

variable of the Government Internal Control System by 1 unit will increase Financial Reporting Information by 0.211 units assuming other variables are fixed.

- d. The value of the regression coefficient of the Regional Financial Supervision variable (X3) is positive, which is 0.090; This means that every increase in the Regional Financial Supervision variable by 1 unit will increase Financial Reporting Information by 0.090 units assuming other variables are fixed.

8. Partial Test Results (t test)

Table 5. Partial Test Results (t test)

No	Variable	α	Sig	Description
1	Financial Administration Officer Competence (X1)	0,05	0,000	effect
2	Government Internal Control System (X2)	0,05	0,048	effect
3	Regional Financial Supervision (X3)	0,05	0,659	no effect

Source: Processed Data for 2022

Based on Table 5. obtained t calculate the variable competence of financial administration officials (X1) significance of 0.000. When compared with $\alpha = 0,05$, the significance of the variable competence of financial administration officials is smaller than $\alpha = 0,05$ ($0,000 \leq 0,05$). Then Ho is rejected and Ha is accepted. It can be concluded that there is a significant influence of the Competency of Financial Administration Officers variable on the Financial Reporting Information of the Regional Government of Kampar Regency.

The Government Internal Control System variable (X2) has a significance of 0.048. When compared with $\alpha = 0,05$, the significance of the Government Internal Control System variable is greater than $\alpha = 0,05$ ($0,048 \leq 0,05$). Then Ho is rejected and Ha is accepted. It can be concluded that there is a significant effect of the Government Internal Control System variable on the Financial Reporting Information of the Regional Government of Kampar Regency.

Regional Financial Supervision variable (X3) with a significance of 0.659. When compared with $\alpha = 0,05$, the significance of the Regional Financial Supervision variable is greater than $\alpha = 0,05$ ($0,659 \leq 0,05$). Then Ho is accepted and Ha is rejected. It can be concluded that there is no significant effect of the Regional Financial Supervision variable on the Financial Reporting Information of the Regional Government of Kampar Regency.

9. Simultaneous Test Results (Test f)

Table 6. Simultaneous Test Results (Test ANOVA^a)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2265.375	4	755.125	12.736	.000 ^b
	Residual	5454.864	92	59.292		
	Total	7720.240	96			

a) Dependent Variable: ILKD

b) Predictors: (Constant), KPPK, SPIP, PKD

c) Source: Processed Data for 2022

Based on table 6. above, it can be seen that the calculation results obtained a significance value of $0.000 \leq 0.05$, then Ho was rejected and Ha was accepted. In the sense that there is a significant and simultaneous influence of the competence variables of Financial Administration Officers, Government Internal Control Systems, Regional Financial Supervision on Local Government Financial Reporting Informati

10. Correlation Coefficient Test Results (R)

**Table 7. Correlation Coefficient Test Results (R)
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,542a	,293	,270	,7700

a) Predictors : (Constant, PKD, KPPK, SPIP

b) Dependent Variable: ILKD

Based on table 7 can be seen that the correlation coefficient (R) is obtained at 0.542, which is in the coefficient interval (0.400-0.599), meaning that between the variables of Competence of Financial Administration Officials, Government Internal Control System, Regional Financial Supervision, there is a moderate relationship with Kampar Regency Local Government Financial Reporting Information.

11. Test Results of Coefficient of Determination R2 (Adjusted R Square)

The coefficient of determination of the variables Competence of Financial Administration Officials, Government Internal Control System, Regional Financial Supervision of Kampar Regency Local Government Financial Reporting Information with an Adjusted R Square of 0.270 is $0.270 \times 100\% = 27.00\%$, meaning that Kampar Regency Local Government Financial Reporting Information is determined by the variables of Competence of Financial Administration Officials, Government Internal Control System, and Regional Financial Supervision, While the remaining 73.00% is determined by other variables outside the model.

Discussion

Variable *Financial Administration Officer Competence* (X1) significance of 0,000. When compared with $\alpha = 0,05$, the significance of the Competency of the Financial Administration Officer variable is smaller than $\alpha = 0,05$ ($0,000 \leq 0,05$). hen Ho is rejected and Ha is accepted. It can be concluded that there is a significant influence of the Competency of Financial Administration Officers variable on the Financial Reporting Information of the Regional Government of Kampar Regency. That there is a significant and simultaneous influence of the competence variable of Financial Administration Officers.

The competence of Financial Administration Officers is an important variable in each OPD, because it has a positive effect on Regional Government Financial Reporting Information. The results of this study indicate that the financial management officials of the Kampar district government have not fully understood the competence of Financial Administration Officers properly and positively from the point of view of users of Kampar district financial reporting. It is a challenge for the Kampar district government financial management officials to improve and continue to develop the competence of financial administration officials in each OPD to properly implement local government financial management in accordance with the mandate of the applicable laws and regulations. This is also in line with Sedarmayanti's theory (2017: 211), stating that competence is a combination of knowledge, skills, and behavior used to improve performance; or the condition/quality is adequate/highly qualified, and has the ability to perform a certain role. It can be concluded that the meaning of competence according to Sedarmayanti is as a characteristic that has a direct influence on the quality of one's performance.

Based on Permendagri No. 108 of 2017 concerning Government Competence, competence is the ability and characteristics possessed by a Civil Servant of the State, in

the form of knowledge, skills and behavioral attitudes needed in carrying out their duties, so that the Civil Servants of the State can carry out their duties professionally, effective and efficient. The results of the research are in line with research conducted by Yuliarta (2013) which shows the competence of administrative officials, the government's internal control system, and regional financial supervision have a positive effect on the information value of local government financial reporting.

Variable Government Internal Control System (X2) significance of 0,048. When compared with $\alpha = 0,05$, significance variable Government Internal Control System greater than $\alpha = 0,05$ ($0,048 \leq 0,05$). Then H_0 is rejected and H_a is accepted. It can be concluded that there is a significant effect of the Government Internal Control System variable on the Financial Reporting Information of the Regional Government of Kampar Regency. The results of the f (simultaneous) test obtained a significance value of $0,000 \leq 0,05$, then H_0 is rejected and H_a is accepted. With the meaning of the word that there is a significant and simultaneous influence of the Government Internal Control System variables.

The results showed that the Government's Internal Control System was a variable that had a positive effect on the Kampar District Government Financial Reporting Information. The results of this study indicated that the financial management officials of the Kampar Regency Government had not fully understood the overall good Government Internal Control System. It is a challenge for the financial management officials of the Kampar Regency Regional Government to synergize and coordinate both internally and externally. This is also in line with Mulyadi's theory (2017: 129), the internal control system includes an organizational structure, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies.

Based on PP No. 60 of 2008, the Internal Control System is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets and compliance with laws and regulations. The results of this study are also in line with those conducted by Fadilla Husna (2013) which shows that the quality of human resources does not affect the value of government financial reporting information, while the internal control and supervision system has an effect.

Variable Regional Financial Supervision (X3) significance of 0,659. When compared with $\alpha = 0,05$, significance variable Regional Financial Supervision greater than $\alpha = 0,05$ ($0,659 \leq 0,05$). Then H_0 is accepted and H_a is rejected. It can be concluded that there is no significant effect of the Regional Financial Supervision variable on the Financial Reporting Information of the Regional Government of Kampar Regency. The results of the f (simultaneous) test obtained a significance value of $0,000 \leq 0,05$, then H_0 is rejected and H_a is accepted. With the meaning of the word that there is a significant influence and simultaneously from Variable Regional Financial Supervision rah.

The results showed that Regional Financial Supervision is a variable that does not have a positive effect on local government financial reporting information. The results of this study indicate that officials of the financial management of the Kampar district government have not fully understood good and positive Regional Financial Oversight from the point of view of users of the Kampar district government's financial reports. It is a challenge for the financial management officials of the Kampar district government to carry out supervisory activities efficiently and effectively in accordance with the plans and provisions of laws and regulations. This is also in line with Siagian (2014: 213) stating the following: "Supervision is a process of observing the implementation of all organizational activities to ensure that all work being carried out goes according to a predetermined plan."

Based on Permendagri No. 77 of 2020 concerning technical guidelines for regional financial management CHAPTER XIII, Guidance and supervision is aimed at creating a Regional Financial Management system that is in accordance with local conditions and needs while complying with higher laws and regulations and continuously reviewing the system with the aim of realizing Management Effective, efficient and transparent Regional Finance. The results of the research are in line with research conducted by Ni Wayan Landya Dewi and I Gusti Ayu Intan Saputra Rini (2018) which shows that the influence of human resources, information technology, and internal control has a positive effect on the information value of local government financial reporting. The financial control variable has no positive effect on the value of local government financial reporting information.

The results of the study indicate that the variable of officials for the financial management of the Kampar Regency regional government has not fully understood the Financial Reporting Information properly and positively from the point of view of users of the Kampar district government's financial reporting. It is a challenge for officials of the financial management of the Kampar district government to present useful information for users in assessing accountability and making decisions both economic, social and political (PP No. 71 of 2010 concerning SAP). This is also in line according to (Suteja, 2018) "a financial report is a report that describes the financial position of the results of an accounting process over a certain period which is used as a communication tool for interested parties".

Based on PP No. 12 of 2019, Article 189 to Article 193, regional government financial reporting is the process of preparing and presenting Regional Government financial reports by reporting entities as a result of consolidation of SKPD financial reports as accounting entities. The results of the study are in line with research conducted by Yuliarta (2013) with the research title The Influence of the Competence of Financial Administration Officials, Internal Control, and Regional Financial Supervision on the Information Value of Regional Government Financial Reports with the results of the research showing the competence of administrative officials, government internal control systems, and supervision regional finance has a positive effect on the value of local government financial reporting information.

CONCLUSION

In accordance with the formulation of the problem and the hypothesis, this study aims to examine the influence of the competence of financial administration officials, government internal control systems, regional financial supervision on local government financial reporting information. (empirical study on SKPD Kampar District). Based on the data that has been collected and the tests that have been carried out on the problem using multiple regression models, it can be concluded as follows:

1. Based on simultaneous tests (jointly), the Competency of Financial Administration Officers, Government Internal Control Systems, and Regional Financial Supervision have a significant effect on Financial Reporting Information for the Regional Government of Kampar Regency.
2. Based on the partial test (individual) the Competency of Financial Administration Officials variable, and the Government Internal Control System variable have a significant effect on the Financial Reporting Information of the Regional Government of Kampar Regency. Meanwhile, Regional Financial Supervision has no significant effect on the Financial Reporting Information of the Regional Government of Kampar Regency.
3. The coefficient of determination (R^2) is 0.270, this means that the variation in the value of the Kampar Regency Regional Government Financial Reporting Information is 27.00% determined by the Competence of Financial Administration Officers, Government Internal Control Systems, and Regional Financial Supervision, while the remaining 73.00 %

influenced by other variables not included in this study. Suggestions that researchers can submit for further research related to local government financial reporting information are: 1. It is suggested to the Kampar District Government Financial Management Officers to be able to maintain, improve, and continuously improve the Competence of Financial Administration Officers, Government Internal Control Systems, and Regional Financial Supervision. 2. It is suggested to the Kampar District Government Financial Management Officials to be adaptive to adjustments or changes in the environmental situation and the latest laws and regulations. 3. It is hoped that future researchers who wish to research the same topic can add other variables that might affect the value of local government financial reporting information so that the results obtained are more accurate and varied.

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