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**THE ROLE OF INTERNAL CONTROL SYSTEMS IN MODERATING THE INFLUENCE OF BUDGET SUPERVISION, ORGANIZATIONAL COMMITMENT, AND HUMAN RESOURCES QUALITY ON THE QUALITY OF FINANCIAL REPORTS MUHAMMADIYAH ACEH UNIVERSITY**

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**KEYWORDS**

quality of financial reports, organizational commitment, quality of human resources, internal control systems, and budget oversight.

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**ABSTRACT**

This study examines the effect of budget oversight, organizational commitment, and quality of human resources both jointly and separately on the quality of Aceh Muhammadiyah University's financial reports moderated by the internal control system. The population in this study were all Unmuha employees, totalling 193 employees. The sample in this study only used the budget team owned by the University of Muhammadiyah Aceh, which consisted of 54 employees, so the Simple Random Sampling technique was more precise. The data source in this study uses primary data, namely the acquisition of questionnaires from respondents. At the same time, documentation techniques do the research data collection technique. The analytical method used is Partial Least Square (PLS). The joint research results show that budgetary oversight does not affect the quality of financial reports. However, organizational commitment and the quality of human resources have proven to have a positive and significant effect on the quality of the financial reports of Aceh Muhammadiyah University. Furthermore, the internal control system can moderate the influence of budget oversight, organizational commitment, and the quality of human resources on the quality of Aceh Muhammadiyah University's financial reports.

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**INTRODUCTION**

The Muhammadiyah University of Aceh is one of the private tertiary institutions in Banda Aceh, established on March 11, 1987, with the motto of morality and intellect. Muhammadiyah Aceh University is one of the tertiary educational institutions under the Region XIII Aceh Higher Education Service Institution (LLDIKTI) in Aceh Province.

In its operational activities, the Muhammadiyah University of Aceh receives funds from various sources, such as Education Development Donations (SPP), Higher Education Scholarships (Dikti), Aceh Regional Government Scholarships, and Grants from various organizations. The Muhammadiyah University of Aceh then, in its financial activities, takes various standardization of supervision following the regulations that have been set. Budget oversight is essential for financial management to ensure that Muhammadiyah Aceh University has carried out the mandate and followed applicable regulations.

In realizing effectiveness and efficiency in implementing budgetary oversight, human resources with sufficient knowledge, experience, and skills in accounting, financial auditing, and financial management are needed (Dobija, 2015). The effectiveness of implementing budget oversight is a series of activity processes aimed at ensuring that financial managers can run according to previous plans so

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that they can be measured to achieve the expected effectiveness. Research conducted by (Akhmad et al., 2017) concluded that budget oversight has a positive and significant effect on the quality of the local government financial reports of Enrekang Regency, where the better the oversight of the regional budget, the better the quality of the local government financial reports. The same thing was also found in research conducted by (Tinambunan, 2020), which stated that budget oversight had a positive and significant effect on the quality of financial reports.

In 2017-2018, the amount of income and costs showed a positive trend, where UNMUHA managed to record a surplus of IDR 443,017,547. In the following year, 2018-2019, UNMUHA again managed to record a surplus of IDR 9,497,336,987. However, the following year, there was a deficit of IDR 3,253,553,720, and the realization for the 2017-2018 period was a deficit of IDR 3,615,787,150 or -18.89%. In the same period, the budgeted costs and realization experienced a surplus of IDR 2,626,292,419 or 14.83%. The difference between current income and expenses in that period was a deficit of IDR 989,494,731. Furthermore, in the 2018-2019 period, the revenue budget and its realization experienced a surplus of IDR 1,493,268,070 or an increase of 6.76% compared to the previous period. Budgeted costs and their realization also experienced a surplus, namely IDR 7,894,223,958 or 35.89%.

In the 2019-2020 period. The budget and its realization experienced a deficit, namely IDR 5,565,025,825 or -22.28%. However, the budget and realization experienced a surplus of IDR 2,287,717,736 (9.17%). At the end of the 2019-2020 period, aggregate revenues and costs experienced a deficit (Rp 3,253,553,720). This fact indicates that the income and expenditure budget (costs) and their realization must be adequately planned and effective, and efficient at the level of their use, along with monitoring of the budgets issued to avoid inaccurate use and potential losses (debt), which are the risk of the University Muhammadiyah Aceh.

Within an organization, the use of the quality of human resources continues to be improved to balance with competitors and maximize the ability to work (Simanjuntak et al., 2021). Even today's quality of human resources is one of the fundamental factors in the growth and development of every organization (Hinuk et al., 2022). The vision and mission set by the organization are only achievable if reliable, quality human resources support it (Kadir, 2013). The quality of human resources is capable of creating not only comparative value but also competitive, generative and innovative value by using the highest energies such as intelligence, creativity and imagination, no longer solely using elemental energy such as raw materials, land, water, energy muscles, and so on (Kulla et al., 2018). In order to achieve the targeted vision and mission, an organization's success will be reviewed from various aspects, including finance (Suti et al., 2020). The finances owned will be targeted and then budgeted and realized according to their designation. The form of financial reporting presented must meet all bookkeeping rules according to financial accounting standards to achieve a quality financial report (Afifah, 2022).

The quality of financial reports is categorized as good if the information presented in the financial statements can be understood and meets the needs of decision-making, is free from misleading notions and material errors, and is reliable so that the financial statements can be compared with previous periods (Diani, 2014). The internal control system is a system that influences the quality of each financial report (Sundari & Rahayu, 2019). This system controls so that financial reports are prepared as well as possible, both in terms of applicable regulations, the level of stakeholder confidence in them, to their use in overall organizational activities (SEPTI, 2022).

The Committee of Sponsoring Organizations (COSO) defines an internal control system in the form of a process that can be influenced by management and employees in providing reasonable

certainty regarding achievements obtained objectively for its application regarding the parts of financial reports that can be trusted, implementation of efficiency, and effectiveness in the company's operational activities and the implementation of applicable laws and regulations so that all parties comply (Dewi, 2012). There are several indicators that are still low such as the control environment, control activities, risk assessment, and monitoring. This indicates that the forms of tightening the internal control system within Aceh Muhammadiyah University still need to be carried out intensively enough to allow problems in financial reporting to occur, potentially disrupting financial stability.

Based on the above background, this research aims to find out and analyze the Moderation of the Internal Control System (SPI) Effect of Budget Oversight, Organizational Commitment, and Quality of Human Resources on the Quality of Financial Reports at the Muhammadiyah University of Aceh.

## METHODS

The population in this study were all Unmuha employees, totalling 193 employees. Unmuha employees in this study are structural lecturers and educational staff employees who are scattered in each work unit. The sample in this study only used the budget team owned by the University of Muhammadiyah Aceh, which consisted of 54 employees, so the Simple Random Sampling technique was more precise. This study uses primary data. The research hypothesis was tested using the Partial Least Square (PLS) approach—data analysis using SmartPLS 2.0.

## RESULTS AND DISCUSSION

### Diacritical Analysis

The data description provides an overview or description of the characteristics of the variable data used in the research. The function of a data description is to find out the minimum value, maximum value, average value, standard deviation (the level of deviation of the spread of data from each variable), and the amount of data analyzed.

**Table 1. Descriptive Analysis**

Variable	N	Minimum	Maximum	Means	std. Deviation
Budget Oversight	54	3.43	5.00	4.23	0.339
Organizational Commitment	54	3.40	5.00	4.28	0.513
Quality of Human Resources	54	3.20	4.80	4.39	0.433
Internal Control System	54	3.00	5.00	4.24	0.498
Quality of Financial Statements	54	3.50	5.00	4.66	0.387

Source: Data Processing Results (2022)

### Validity Test Results

Testing the validity of the data in this study was carried out statistically using the help of the SPSS Version 21 program. Based on the results of the analysis, all statements are declared valid because they have a significance level below 5%. In other words, the correlation value obtained for each statement of 0.2632 is greater than the critical value of the product-moment correlation. This shows that these statements are significant and have construct validity, namely internal consistency because they measure the same aspects.

The test results show that all the variables used in this study are declared valid because they have a correlation coefficient above the critical product-moment correlation value, equal to 0.2632, so all questions in the research questionnaire are declared valid to continue more in-depth research. Thus, all the indicator items from each variable in this study have met the requirements for further testing.

### Reliability Testing

The test results show that the alpha value for each respondent's perception variable is Budget Oversight ( $X_1$ ) Obtained an alpha value of 0.869, Organizational Commitment ( $X_2$ ) obtained an alpha value of 0.933; quality of Human Resources ( $X_3$ ) obtained an alpha value of 0.828, Internal Control System ( $Z$ ) obtained an alpha value of 0.922, and Quality of Financial Statements ( $Y$ ) obtained a value of 0.911. This reliability indicates that all indicators of research variables show reliability measurements that meet the credibility of the Cronbach Alpha, where the alpha value is more significant than Alpha 0.60.

### Data analysis

#### Evaluation of Measurement (Outer) Model

The measurement model for validity and reliability tests, the model determination coefficient and the path coefficient for the equation model can be seen in the following:

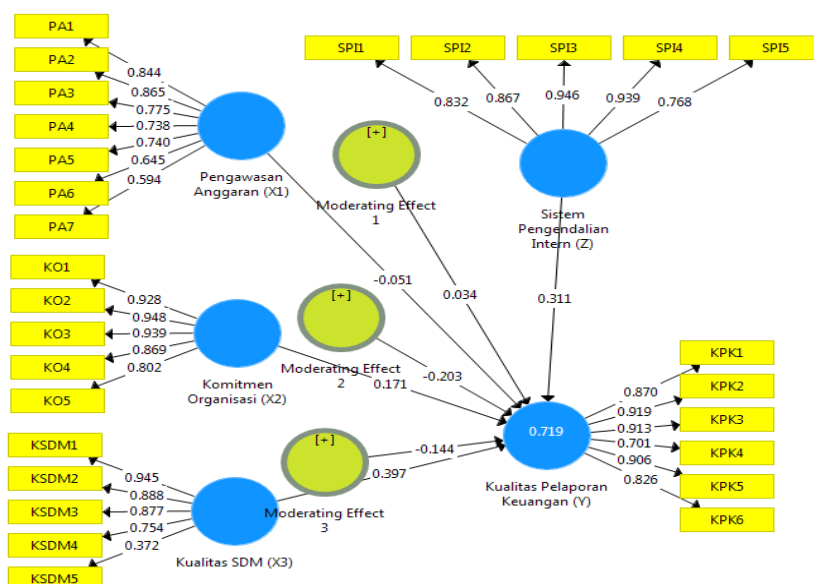


Figure 1. Display of the results of the PLS Algorithm

### Convergent Validity

Table 2. Average Variance Extracted (AVE)

Variable	AVE
Budget Oversight ( $X_1$ )	0.560
Organizational Commitment ( $X_2$ )	0.808
Quality of Human Resources ( $X_3$ )	0.631
Financial Report Quality ( $Y$ )	0.738
Internal Control System ( $Z$ )	0.762

Source: Data processing with PLS, 2021

- The budget oversight construct shows all indicators have a loading factor above 0.6 and AVE > 0.5.
- The organizational commitment construct shows all indicators have a loading factor above 0.6 and AVE > 0.5.
- The human resource quality construct shows all indicators have a loading factor above 0.6 and AVE > 0.5.

- d. The internal control system construct shows that all indicators have a loading factor above 0.6 and AVE > 0.5.
- e. The construct of financial report quality shows that all indicators have a loading factor above 0.6 and AVE > 0.5.

Based on the results of factor loading above, it can be concluded that the construct has good convergent validity.

**Composite Reliability and Cronbach's Alpha**

**Table 3. Composite Reliability and Cronbach's Alpha**

Variable	Cronbach's Alpha	Composite Reliability
Budget Oversight (X1)	0.865	0.898
Organizational Commitment (X2)	0.941	0.955
Quality of Human Resources (X3)	0.826	0.889
Financial Report Quality (Y)	0.927	0.944
Internal Control System (Z)	0.921	0.941

Source: Data processing with PLS, 20 21

A construct is declared reliable if it has a composite reliability value above 0.70 and Cronbach's alpha above 0.60. From the results of the SmartPLS output above, it is known that all constructs have composite reliability values above 0.70 and Cronbach's alpha above 0.60. So, the construct has good reliability.

**Structural Model Testing (Inner) Model**

The structural model in PLS is evaluated using R<sup>2</sup> dependent variable and path coefficient values for independent variables. The value of R<sup>2</sup> is used to calculate the Goodness of Fit (GOF) (Hudin & Riana, 2016). The GOF value is used to indicate whether a model is fit. GOF reflects how much the independent variable (X) can explain the dependent variable (Y). The following is the value of R<sup>2</sup> in this study.

**Table 4. Value of R<sup>2</sup>**

Variable	R Square
Y	0.719
Z	0.945

The test results obtained an R<sup>2</sup> value of 0.945. This shows that the independent and moderating variables can explain the dependent variable by 94.5 %. In contrast, the rest is explained by other variables outside the study. Besides the R-square value, the PLS model is evaluated by looking at the Q-square predictive relevance to measure how well the model produces the observed values and its parameter estimates. A Q-square value greater than 0 (zero) indicates that the model has a predictive relevance value. In contrast, a Q-square value less than 0 (zero) indicates that the model lacks predictive relevance (Chin, 1998). The Q-square calculation is as follows:

$$Q^2 = 1 - (1 - R_1^2)(1 - R_2^2) \dots (1 - R_p^2)$$

Based on the R<sup>2</sup> value in Table 4, the Q-square predictive relevance is:

$$Q^2 = 1 - (1 - 0.719)(1 - 0.945)$$

$$Q^2 = 1 - (0.281)(0.055)$$

$$Q^2 = 1 - 0.0154$$

$$Q^2 = 0.9845$$

Q<sup>2</sup> has a value with a range of 0 < Q<sup>2</sup> < 1, where the closer to 1 means the better, while R<sub>1</sub><sup>2</sup>, R<sub>2</sub><sup>2</sup>, ... R<sub>p</sub><sup>2</sup> is the R square of the endogenous variable Structural Model Design the relationship between

latent variables, is based on research problems or hypotheses. The  $Q^2$  value in this study is 0.9845, which is close to 1. Thus, the observation value produced by the model is very good.

**Hypothesis test**

After all the assumptions can be fulfilled, hypothesis testing will be carried out as proposed in the previous chapter. The test results are as follows:

**Table 5. Path Coefficient**

Variable	Original Sample	Sample Means	Standard Deviation	T-statistics	P-values
Budget Oversight ( X1 ) →Quality of Financial Statements ( Y )	0.073	0.083	0.056	1,298	0.195
Organizational Commitment ( X2 ) →Quality of Financial Statements ( Y )	0.157	0.148	0.052	2,993	0.003
Quality of Human Resources ( X3 ) →Quality of Financial Statements ( Y )	0.302	0.304	0.061	4,913	0.000
Internal Control System (Z) →Quality of Financial Statements (Y)	0.266	.260	0.063	4,248	0.0 00

Source: Data processing with PLS, 20 21

Internal Control System = 0.266 Quality of Financial Statements

Quality of Financial Statements = 0.073 Budget Oversight + 0.157 Organizational Commitment + 0.302 Quality of Human Resources

**The Effect of Budget Oversight on the Quality of Financial Statements**

The effect of budget oversight on the quality of financial reports obtained a significant value of 0.195. The magnitude of the influence of budget oversight on the quality of financial reports is 0.073 or 7.3 %. The two values obtained do not meet the requirements for acceptance of the hypothesis. Namely, the probability of 0.195 is greater than 0.05. Thus it can be concluded that budget oversight does not affect the quality of financial reports.

**The Effect of Organizational Commitment on the Quality of Financial Statements**

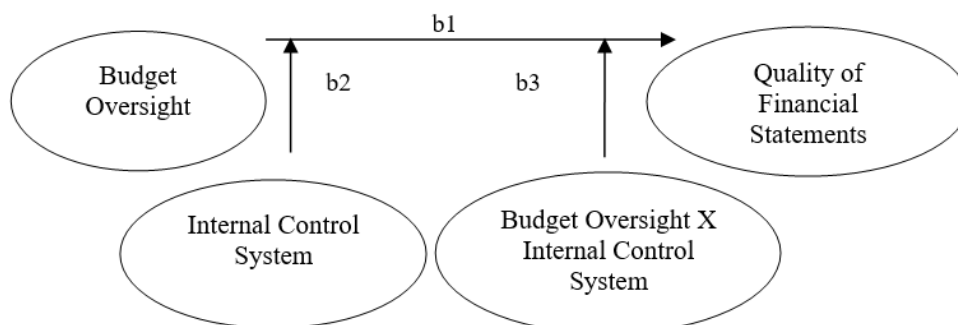
The effect of organizational commitment on the quality of financial reports obtained a significance value of 0.003. The magnitude of the influence of organizational commitment on the quality of financial reports is 0.157 or 15.7 %. The two values obtained have fulfilled the conditions for accepting the hypothesis; the probability of 0.003 is less than 0.05. Thus, organizational commitment affects the quality of financial reports. The results of this study are in line with research from (SEPTI, 2022) which states that the organizational commitment of employees affects the provision of quality government financial statements. These results prove that when an employee has a high commitment to what is the achievement of his organizational goals, the better his output, and vice versa, related to the financial statements produced by the regional apparatus work unit, with high commitment from all components involved in local government financial management, it will produce financial statements that are in accordance with SAP.

**The Influence of the Quality of Human Resources on the Quality of Financial Statements**

The influence of the quality of human resources on the quality of financial reports obtained a significance value of 0.000. The magnitude of the influence of organizational commitment on the quality of financial statements is 0.302 or 30.2%. The two values obtained meet the conditions for accepting the hypothesis; the probability of 0.000 is less than 0.05. Thus, organizational commitment affects the quality of financial reports. Hal ini sejalan dengan hasil penelitian yang dilakukan oleh

(Charolina et al., 2013) states that the implementation of Financial Management has a significant positive effect on the Quality of Financial Statements, then the implementation of financial management is an important part and must be considered in every institution or institution in an effort to produce quality financial statements. The implementation of good financial management will provide reliable information and quality to financial statements (M Kasram, 2021).

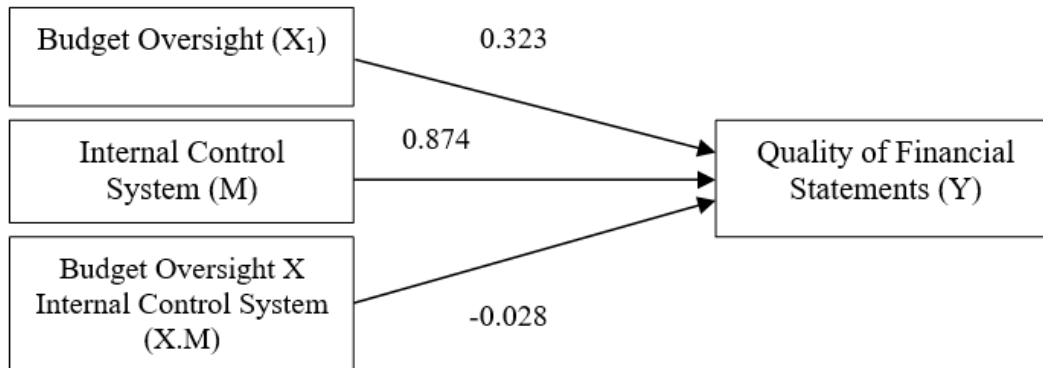
**The Effect of Moderating Internal Control System Variables on the Effect of Budget Oversight on the Quality of Financial Statements**



**Figure 2. Test Results**

**Moderation Model of the Internal Control System on the Effect of Budget Oversight on the Quality of Financial Statements**

The moderation and interaction testing results can be seen in Figure 3 below.



**Figure 3. Test Results**

**Results of Moderation Testing of the Internal Control System on the Effect of Budget Oversight on the Quality of Financial Statements**

The magnitude of the influence of budget oversight on the quality of the financial reports of the University of Muhammadiyah Aceh is 0.323, which shows a positive influence. The effect of the internal control system on the quality of the financial statements of the University of Muhammadiyah Aceh is 0.874, which shows a positive influence. Meanwhile, the influence of the interaction between budget oversight and the internal control system on the quality of Aceh Muhammadiyah University's financial reports is -0.028, which indicates a negative influence.

**Moderation Test Results**

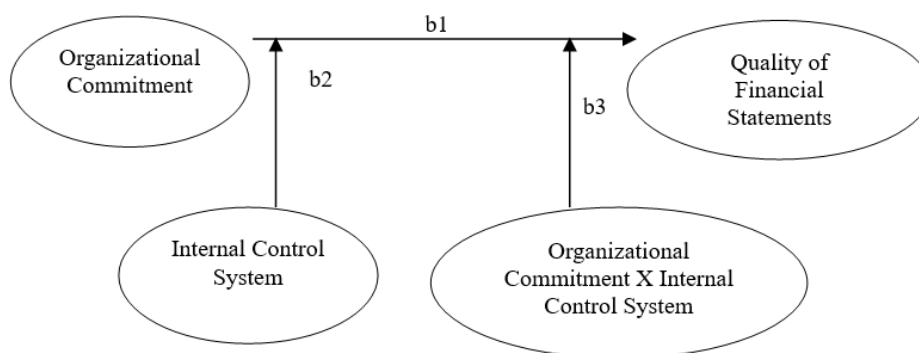
**Table 6. Moderation Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	std. Error	Betas		
(Constant)	.176	.131		1,341	.191
1 X1	.222	.059	.241	3,747	.001
M	.782	.065	.774	12,059	.000
Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	std. Error	Betas		
(Constant)	-.151	1.103		-.137	.892
1 X1	.323	.344	.350	.939	.356
M	.874	.316	.866	2,765	.010
X1.M	-.028	.095	-.193	-.299	.767

Source: Primary Data Processed, (20 21 )

**The Effect of Moderating Internal Control System Variables on the Effect of Organizational Commitment on the Quality of Financial Statements**

Subsequent tests were conducted to see whether the internal control system moderated the effect of organizational commitment on the quality of Aceh Muhammadiyah University's financial reports. The following is a moderation model in this study.



**Figure 4 . Test result**

**Internal Control System Moderation Model on Organizational Commitment to the Quality of Financial Reports**

In this model, the Internal Control System and the interaction between Organizational Commitment and the Internal Control System will moderate the effect of Organizational Commitment on the Quality of Financial Statements. The moderation results will be seen later in the type of moderation between Organizational Commitment and the Internal Control System.



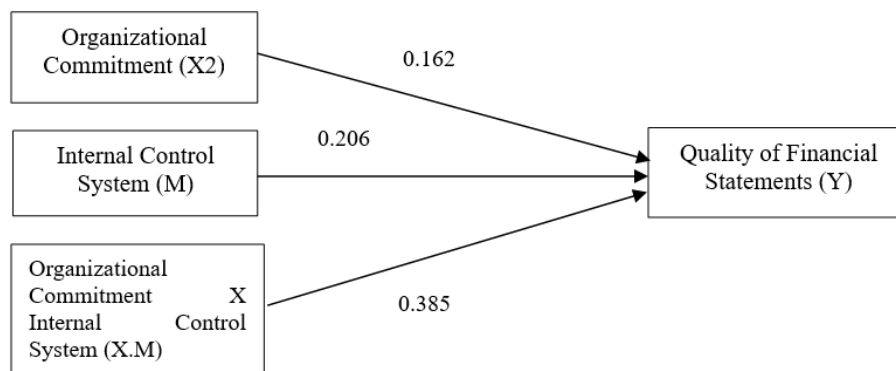


Figure 5. Test result

**Results of Internal Control System Moderation Testing on the Effect of Organizational Commitment on the Quality of Financial Statements**

The size of the influence of organizational commitment on the quality of the financial statements of the University of Muhammadiyah Aceh is 0.162, which shows a positive influence. The effect of the internal control system on the quality of the financial statements of the University of Muhammadiyah Aceh is 0.206, which shows a positive influence. Meanwhile, the influence of the interaction between organizational commitment and the internal control system on the quality of the financial reports of the University of Muhammadiyah Aceh is 0.385, which indicates a positive influence.

**Moderation Test Results**

**Table 6. Moderation Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	std. Error	Betas	Q	Sig.
1	(Constant)	1,680	.159		10,545	.000
	X2	.309	.035	.432	8,824	.000
	M	.376	.047	.394	8046	.000
<b>Coefficients <sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	std. Error	Betas	Q	Sig.
1	(Constant)	1.426	.141		10,112	.000
	X2	.162	.034	.226	4,754	.000
	M	.206	.044	.216	4,659	.000
	X2.M	.385	.040	.479	9,718	.000

Source: Primary Data Processed, (20 21 )

B<sub>2</sub> and b<sub>3</sub> are significant. This means that there is moderation in the research model. It can be concluded that the internal control system moderates the effect of organizational commitment on the quality of the financial reports of the Muhammadiyah University of Aceh. The model above has implications for a *quasi-interaction* between organizational commitment and internal control systems in influencing the quality of Aceh Muhammadiyah University's financial reports. Because in the interaction model, b<sub>2</sub> and b<sub>3</sub> are significant, the type of moderation that occurs is *quasi-moderation*.

### The Effect of Moderating Internal Control System Variables on the Influence of the Quality of Human Resources on the Quality of Financial Statements

Subsequent tests were carried out to see whether the internal control system moderated the effect of the quality of human resources on the quality of the financial reports of the Muhammadiyah University of Aceh. The following is a moderation model in this study.

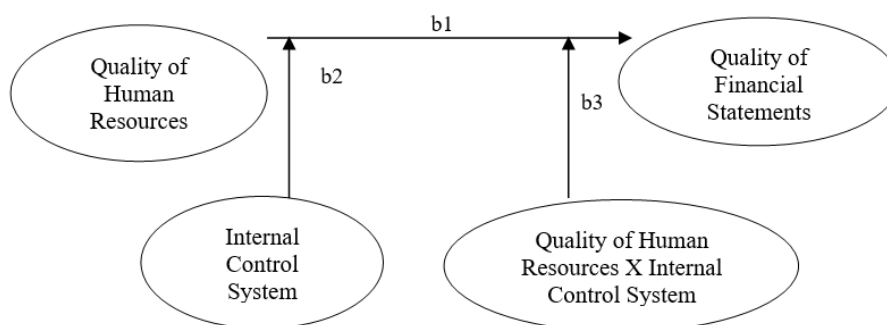


Figure 6. Test result

### Internal Control System Moderation Model on the Quality of Human Resources on the Quality of Financial Reports

In this model, the Internal Control System and the interaction between Organizational Commitment and the Internal Control System will moderate the effect of Organizational Commitment on the Quality of Financial Statements. The moderation results will be seen later on in the type of moderation between Organizational Commitment and the Internal Control System.

The moderation and interaction testing results can be seen in Figure 7 below.

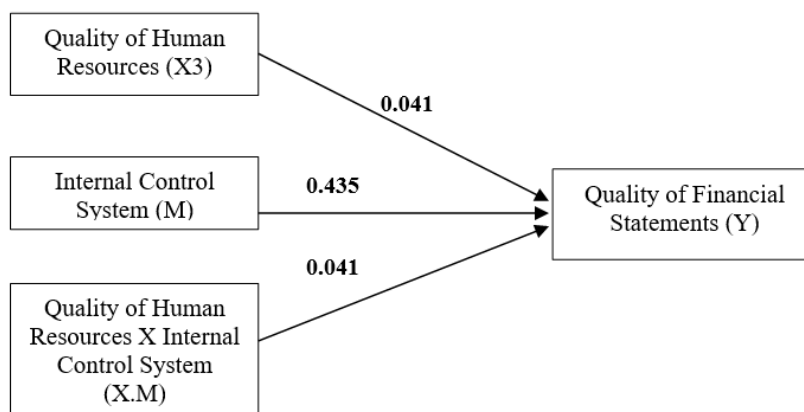


Figure 7. Test result

### Results of Internal Control System Moderation Testing on the Influence of the Quality of Human Resources on the Quality of Financial Statements

The magnitude of the influence of the quality of human resources on the quality of the financial statements of the University of Muhammadiyah Aceh is 0.041, which shows a positive influence. The effect of the internal control system on the quality of the financial statements of the University of Muhammadiyah Aceh is 0.435, which shows a positive influence. Meanwhile, the influence of the interaction between the quality of human resources and the internal control system on the quality of the financial reports of the Muhammadiyah University of Aceh is 0.041, which indicates a positive influence.

The results of the moderation test can be seen in the following table.

**Table 7. Moderation Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.	
	B	std. Error	Betas			
1	(Constant)	1,470	.143	9,877	.125	
	X2	.206	.044	.298	8,333	.072
	M	.333	.066	.376	8056	.017
Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.	
	B	std. Error	Betas			
1	(Constant)	1,282	,840	1,526	,128	
	X2	,041	,259	,043	0.157	,875
	M	,435	,223	,542	1,947	.053
	X2.M	,041	,064	,340	0.644	,520

**Source: Primary Data Processed, (20 21 )**

B<sub>2</sub> and B<sub>3</sub> are non-significant. This means that there is moderation in the research model. It can be concluded that the internal control system moderates the effect of organizational commitment on the quality of the financial reports of the Muhammadiyah University of Aceh. The above model has implications for a *homologation interaction* between organizational commitment and internal control systems in influencing the quality of Aceh Muhammadiyah University's financial reports. Because in the interaction model, b<sub>2</sub> and b<sub>3</sub> are non-significant, the type of moderation that occurs is *homologous moderation*.

## CONCLUSION

the study on the role of internal control system in moderating budget oversight, organizational commitment, and quality of human resources on the quality of financial reports of Aceh Muhammadiyah University found that budget oversight has no significant influence on the quality of financial reports. However, organizational commitment and the quality of human resources have a positive effect on the quality of financial reports, where higher organizational commitment and better quality of human resources lead to better quality reports.

Furthermore, the study reveals that the internal control system plays a vital role in moderating the effect of budget oversight and organizational commitment on the quality of financial reports. The internal control system moderates the effect of budget oversight in a quasi-moderation manner and in homologous moderation, indicating its prominent role in moderating the influence of financial reports' quality by the budget team. Thus, the study suggests that Aceh Muhammadiyah University should focus on enhancing organizational commitment and quality of human resources while strengthening its internal control system to ensure the quality of its financial reports..

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