



AKUMULASI: Indonesian Journal of Applied Accounting and Finance

URL: <https://journal.uns.ac.id/index.php/akumulasi/article/view/3657>DOI: <https://doi.org/10.20961/akumulasi.v5i1.3657>

Volume 5, Issue 1, Page 64-84, June 2026

The Influence of the Implementation of Government Accounting Standards, Accounting Information Systems, and Internal Control on the Quality of Financial Reports

Nisfi Tia Widyaningsih***Pramesti Nur Sayidah****Melis Dhea Saputri****Iftita Dewi Karisma****Guruh Marhaenis Handoko Putro**Accounting Department, Faculty of Economics and Business, Universitas Muhammadiyah Lamongan,
Lamongan, Indonesia*Corresponding Author: nisfitia@gmail.com

ABSTRACT

The present study is motivated by the significance of accountability and openness in public sector management. Although the BPK issued an unqualified opinion on the central government's 2024 financial statements, several problems persist in municipal financial reporting, including weak internal controls, recording errors, and noncompliance with Government Accounting Standards. The present study aims to analyze the impact of the SAP application, the Accounting Information System, and Internal Controls on the quality of financial reports at the Lamongan Regency Cooperative and Micro-enterprise Office. Using an explanatory quantitative approach with a saturation sampling technique, the study distributed 100 questionnaires and obtained 66 valid responses, yielding a 66% response rate. Multiple linear regression was used to evaluate the data. The three independent variables account for 69.0% of the variation in financial statement quality, with other factors outside the research model influencing the remaining 31.0%, according to an adjusted R-Square value of 0.690. The results show that, individually, the implementation of SAP and internal controls affect financial statement quality, while the accounting information system has no significant effect. These findings provide empirical evidence regarding the determinants affecting financial statement quality in local government agencies.

Keyword: accounting information systems; financial reports quality; government accounting standards; internal control

Cite this as: Widyaningsih, N, T., Sayidah P, N., Saputri M, D., Kharisma, I, D., & Putro, G, M, H. (2026). The influence of the implementation of government accounting standards, accounting information systems, and internal control on the quality of financial reports. *AKUMULASI: Indonesian Journal of Applied Accounting and Finance*, 5(1), 64-84. <https://doi.org/10.20961/akumulasi.v5i1.3657>

*Received for publication on June 4, 2026**Accepted after corrections on October 7, 2026*

INTRODUCTION

The quality of budget realization reporting remains a critical concern in efforts to create transparent and accountable government management. Government financial reports generally exhibit an improvement in quality relative to the past quarter, according to the Summary of Audit Results for the Second Semester, 2024 provided by the BPK. The achievement of an Unqualified Opinion (WTP) on the 2024 Central Government Financial Report (LKPP) reflects this improvement and demonstrates that the report's presentation aligns with Government Accounting Standards. The audit results of Local Government Financial Reports still indicate problems, with some entities receiving opinions other than WTP due to weaknesses in internal control systems, inconsistencies in the implementation of SAP, and errors in recording regional assets and revenues.

The 2024 IHPS II also noted inefficiencies and irregularities that could potentially result in state financial losses of Rp 43.43 trillion, including state losses, potential losses, and revenue shortfalls. The study confirmed that accounting practices implemented in government procedures, accounting information systems, and internal control systems are suboptimal. Obstacles such as low human resource competency in operating financial management applications used by government institutions, such as the Integrated Personnel Application System (SAKTI) and the Regional Government Information System (SIPD), persist, as well as weak internal oversight and late preparation of financial reports. This situation illustrates that although the government has made progress in terms of the BPK opinion, the challenge of improving the quality of valid, contextual, and accountable financial reports still requires serious attention.

Quality financial reports are an important basis for providing relevant information to support decision - making (Lantu et al., 2023). As stated by Gustina (2021), quality financial statements serve as a standard that must be met in financial accounting reports to accommodate the needs of users or readers of the reports in question. Financial reports reflect the extent to which government performance and governance are running well (Arista et al., 2023). The efficiency of financial data processing at the Lamongan Cooperative and Micro-enterprise Service is disrupted due to the performance of the reporting software, which often experiences disruptions and slow access.

The implementation of SAP, as stipulated in Government Regulation No. 71 of 2010, significantly contributes to financial reporting quality. This regulation serves as a fundamental framework for public entities in formulating transparent and accountable financial statements (Ramadhan & Fahrani, 2024). By strengthening the adoption of applicable accounting guidelines, the credibility of published financial documents will significantly increase. This result is in line with the study carried out by Tabupook & Wulandari (2024), and Arista et al. (2023) indicated that PSAP triggers improvements in financial reporting quality. This can be attributed to SAP serving as the primary framework for the entire reporting process for government agencies.

In addition to the PSAP aspect, the accounting information system (AIS) is a factor influencing financial reporting quality. This system functions to integrate transaction data into valuable information for management in establishing policies and decisions (Mahfuz & Hanum, 2022). The quality of financial reporting largely depends on the effectiveness of the AIS, as this system serves to meet the information needs of stakeholders. Without an adequate AIS, organizations will struggle to present relevant financial data (Mahfuz & Hanum, 2022). The quality of financial reports tends to improve when the AIS operates optimally and consistently, in accordance with research findings by Pratiwi et al. (2022) and Andayani

(2021). Although the Lamongan Cooperatives and Micro-enterprises Office has adopted an AIS for its financial reporting, technical issues such as slow system performance still frequently occur. These stability issues risk disrupting the efficiency and timeliness of report presentation, given that system reliability is key to financial transactions.

The divergence in previous empirical studies indicates that the aspect determining the accountability of public sector financial statements still requires further study. Despite the crucial role of accounting standards, prior research has revealed mixed findings regarding the PSAP variable. A study by Gunawan and Sujana (2023) and Lantu et al. (2023) found that the adoption of standards considerably influences the quality of financial reports. This is not in line with the research conducted by Ramadhan and Nurabiah (2024). SAP is not significantly correlated with the quality of financial reporting, which is due to the limited competency of personnel involved in financial control regarding SAP. Findings from Miswaty et al. (2025) and Aidah and Rahmawati (2024) showed that AIS is significant to the standard of financial reports. This finding is in contrast to the findings of Maulida and Tumirin (2025) and Bale et al. (2023), which proved that accounting information complexity has little bearing on the reliability of financial reports. Prior studies have likewise shown contradictory findings when it comes to the internal control variable. Studies by Iqbal and Apriliyanti (2025) and Bale et al. (2023) found that strong internal control is associated with higher-quality financial reports, whereas Udin et al. (2023) found that, according to the results, the internal control system has no noticeable impact on the trustworthiness of the financial accounts.

The divergence in previous empirical studies indicates that the aspect determining the accountability of public sector financial statements still requires further study. Despite the crucial role of accounting standards, prior research has revealed mixed findings regarding the PSAP variable. A study by Gunawan and Sujana (2023) and Lantu et al. (2023) found that the adoption of standards considerably influences the quality of financial reports. Unlike the study carried out by Ramadhan and Nurabiah (2024). SAP is not significantly correlated with the quality of financial reporting, which is due to the limited competency of personnel involved in financial control regarding SAP. Findings from Miswaty et al. (2025) and Aidah and Rahmawati (2024) showed that AIS is significant to the standard of financial reports. This finding is in contrast to the findings of Maulida and Tumirin (2025) and Bale et al. (2023), which showed a that the sophistication of accounting information does not have a significant effect on necessarily correspond to the reliability of financial reports. Regarding the internal control variable, previous research has also produced inconsistent results. Research by Iqbal and Apriliyanti (2025) and Bale et al. (2023) found that strong internal control is associated with higher-quality financial reports, whereas Udin et al. (2023) found that the internal control system does not significantly impact financial statement quality.

This study is unique because it examines the quality of financial statements at the Lamongan Regency Department of Cooperatives and Micro-enterprises while simultaneously applying Government Accounting Standards, Accounting Information Systems, and Internal Control as independent variables. Previous research has generally analyzed these variables separately or within the context of local government and regional government organizations. In contrast, this study integrates the three variables into a single research model within an institution that possesses unique characteristics in managing Micro, Small, and Medium Enterprises (MSMEs) empowerment programs. Also included in this one-of-a-kind analysis are recent developments based on the 2024 Audit Board of Indonesia (BPK) conclusions. Noncompliance with regional financial management provisions and persistent weaknesses in internal control systems were shown by the results. To address discrepancies in prior research on the subject, this study will also compare the effects of Accounting Information Systems, Internal Control, and financial statement quality in a different type of organizational setting.

Jensen and Meckling's (1976) agency theory, which revolves around the agreement between principals and agents, serves as the theoretical basis for this investigation. In this relationship, the agent is entrusted with the authority to manage resources and is responsible for reporting performance outcomes to the principal. Some control techniques that can help reduce the impact of information asymmetry include accounting information systems, internal controls, and government accounting standards. To show that they are accountable to the public, these systems should help in making trustworthy financial disclosures.

Theoretically, this study adds to our knowledge of the dynamics of public sector accounting by shedding light on the aspects that impact the reliability of financial statements. In practical applications, the study aims to strengthen the optimization of credible financial reports. Empirically, the results are anticipated to assist policymakers and regulators in formulating more effective policies while also providing a foundation for future researchers to develop related studies. In light of these considerations, the title of this research is "The Influence of Government Accounting Standards Implementation, Accounting Information Systems, and Internal Control on the Quality of Financial Statements: A Case Study of the Department of Cooperatives and Micro-enterprises of Lamongan Regency."

Agency Theory

In agency theory, the principal and agent roles within an organization are the focal points of the contractual relationship (Jensen and Meckling, 1976), where the principal is the owner who gives authority to an agent, while the agent is the actor or executive part of the company and is responsible to the principal for his work, which is an economic actor motivated by personal interests and bound by a mutualistic work contract (Raharjo, 1907). According to Handyastuti et al., (2023), agency theory was first proposed by Jensen and Meckling (1976). It explains the association between principals and agents, as well as the potential for conflict arising from different interests and information imbalance. Therefore, reliable financial reports serve as an information bridge that can mitigate information asymmetry, while also proving that the government has carried out its mandate in accordance with findings from earlier research (Tauhid et al., 2024).

Consistent with Maydiyanti et al. (2020), agency framework theory emphasizes that the information gap between agents and principals can be minimized through accounting mechanisms that function as monitoring and bonding costs. Furthermore, Arista et al. (2023) explain that, to minimize information gaps and conflicts of interest, organizations need to implement robust accounting guidelines and strong internal control systems. Implementing Government Accounting Standards, Accounting Information Systems, and Internal Control is a way to bridge the information gap and reconcile the competing interests of the public and the government, according to agency theory. Therefore, these three variables are expected to have a beneficial impact on government financial reporting quality.

Quality of Financial Reports

The quality of financial reporting is determined by the level of accuracy in presenting relevant, reliable, comparable, and easily understood data (Muliani et al., 2023). These qualitative characteristics are essential to ensure that the information presented provides tangible benefits to stakeholders in evaluating the organization's financial and operational aspects, while transforming the document from a mere bureaucratic record into a credible instrument of public accountability (Anggadini et al., 2021). Government financial reports are significantly affected by the capabilities of the internal control system, specifically their reliability and correctness, as emphasized in research by Bale et al. (2023). Consistent

with the study findings of Kamandita and Suwandi (2025), the quality of financial reports is measured by the dimensions of relevance, reliability, timeliness, and comparability of the data presented.

Implementation of Government Accounting Standards

The application of public sector accounting mechanisms is a series of systematic stages developed to ensure that the documentation and presentation of financial data are conducted properly and in line with relevant regulations. Nazira (2023) claims that the quality of financial reports depends largely on regional accounting standards. A study by Fatimah and Indrawati (2022) shows that SAP implementation as part of government entities' accounting systems is instrumental in improving the openness, relevance, as well as accountability of public sector financial reporting. Jauhari et al. (2021) revealed that the harmonization of accounting standards implementation makes a major contribution to strengthening the credibility of state financial accountability.

Accounting Information System

AIS is defined as a framework that plays a role in acquiring, processing, and maintaining financial data to then be presented as entity accounting information (Islami, 2024). The implementation of AIS is very important because it can minimize recording errors, increase data reliability and accuracy, and strengthen internal control, which ultimately encourages the preparation of higher-quality financial reports, as explained by Paniran (2020). AIS also contributes to the provision of relevant and verified information for management, supporting the evaluation and planning process, and increasing transparency and accountability, which is in line with the findings of Wulandari and Abidin (2022); an effective AIS implementation has been demonstrated to substantially improve the standard of information and financial reports of an institution. The presence of AIS is crucial in strengthening aspects of transparency and accountability through the presentation of precise and relevant data, which in turn supports internal oversight functions and more optimal management performance evaluation.

Internal Control

Management designs and implements internal control systems to ensure the efficient achievement of organizational targets, maintain the precision of financial reports, and ensure compliance with regulations. Research by Marismiati and Afrilian (2024) indicates that a robust internal control mechanism is positively associated with the preparation of more reliable and transparent financial reports. Consistent with research by Kova and Zulkifli (2025), the utilization of information technology and periodic evaluation are key prerequisites for producing quality financial reports with improved internal control. This is crucial to maintaining the reliability and relevance of information amidst organizational dynamics.

The Impact of SAP Implementation on the Quality of Financial Reports

The PSAP serves as an accounting reference for presenting public agency financial reports, aiming to generate credible, pertinent, and useful details for users. The PSAP has legal force and serves as a benchmark for the quality of government financial reporting in relation to accountability, transparency, and consistent presentation standards across periods and reporting entities (Setiawan et al., 2025). From agency theory, the legislature and the government both play the role of agents whose responsibility it is to make public financial data available. In order to reduce information gaps and maximize agent accountability to principals, this theory stresses the importance of high-quality financial reporting. Financial reporting quality is improved with the installation of SAP, which acts as a control mechanism to limit agent malfeasance and guarantee that reports are presented according to standards.

The consistent implementation of SAP has been found to enhance financial reporting quality at the regional level, as found in research by Pradana and Andayani (2021). Research by Natanael and Jamaris (2023) also emphasized a positive correlation. The study by Sari et al. (2023) strengthens the idea that compliance with SAP has the capacity to optimize financial reporting quality, notably with regard to the credibility of the reported financial data and the degree to which it is relevant.

H1: SAP implementation has a positive effect on the quality of financial reports.

The Influence of AIS on the Quality of Financial Reports

An AIS is an integrated system designed to collect and process financial data to provide precise, relevant, and timely information (Islami, 2024). Proper use of an AIS helps ensure accurate financial recording and reporting, thus enhancing financial reporting quality (Bramasto & Amelia, 2025). Based on agency theory, Management as an agent is responsible for providing high-quality financial information to owners or stakeholders as principals to reduce information asymmetry. In line with agency theory, the effective use of a robust AIS can minimize information gaps between agents and principals, resulting in more reliable and accurate financial reporting.

Financial reporting quality across regional government institutions has been proven to increase through the utilization of optimal accounting information systems, as found in research by Ardhiarisca et al. (2023). This is supported by the findings of Trissiyana and Suwandi (2024), who emphasized that the implementation of AIS in accounting ensures more precise and credible data presentation.

H2: Accounting information systems have a favorable impact on financial reporting quality.

The Influence of Internal Control on the Quality of Financial Reports

The term "internal control" refers to the measures taken by upper-level management to guarantee accurate financial reporting, efficient operations, and adherence to all applicable regulations. With good internal control, you may raise the bar for financial report quality, which helps to guarantee that they are accurately prepared, error-free, and in accordance with SAP (Anggreni & Dewi, 2022). From an agency theory vantage point, internal control is a tool for keeping tabs on things and bridging the knowledge gap between stakeholders and management, thus encouraging the presentation of transparent and accountable financial reports, while mitigating the risk of opportunistic actions by agents. Internal control functions as a monitoring mechanism designed to mitigate information asymmetry between agents and principals. Within the framework of the Department of Cooperatives and Micro-enterprises, management and employees act as agents who are entrusted with managing public resources and preparing financial reports, while local governments, oversight institutions, and the public act as principals who require transparent and accountable financial information. Effective Internal control helps ensure compliance with regulations, prevents errors and fraudulent practices, thereby strengthening the reliability of financial reporting. As a result, better financial reporting should be possible with more robust internal control mechanisms, as these will increase responsibility for financial management and decrease room for opportunistic behavior.

The positive correlation between internal oversight mechanisms and the quality of financial reporting in regional government was confirmed by a study by Anggreni and Dewi (2022). This study was reinforced by Bale et al. (2023) and Safitri et al. (2021), who found that strengthening the internal audit system will effectively result in an increase in the reliability and correctness of financial statements and information disclosed.

H3: Internal control has a positive effect on the quality of financial reports.

Conceptual Framework

The conceptual framework is developed to examine the simultaneous and partial effects of PSAP, AIS, and PI on the quality of financial report output (Figure 1). Theoretically, compliance with PSAP ensures that reports remain relevant and reliable in accordance with public sector standards. The existence of AIS optimizes the provision of accurate and appropriate data. This synergy is strengthened by internal controls that act as risk mitigation instruments and prevent data manipulation. The combination of these three elements is projected to produce credible, transparent, and accountable financial reports to enhance public trust.

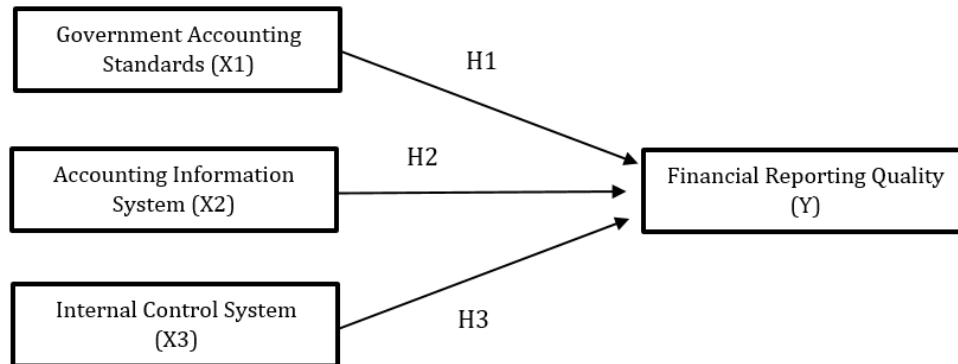


Figure 1. Conceptual framework

RESEARCH METHOD

An explanatory quantitative approach was implemented in this research to investigate the causal links among the variables (Iskandar et al., 2025:13). Primary data were obtained through questionnaire distribution. A questionnaire is an instrument containing a list of written questions designed to obtain responses from participants (Amruddin et al., 2022, p. 88). Responses to the questionnaire components were evaluated using a five-point Likert scale.

A total of 100 employees or staff in the population of this study consisted of employees of the Cooperatives and Micro Enterprises Service in Lamongan Regency. The present study adopted a saturated sampling, which involves the population as a whole respondent. This decision was made considering the relatively small scale of the population, so that all individual data can be accurately represented without any information being overlooked (Abdullah *et al.*, 2022: 86).

The operational definitions of the research variables used in developing the questionnaire are presented in Table 1. Data processing utilized multiple linear regression analysis with SPSS 25. By plugging the following equation into the model, we can learn how one dependent variable relates to two or more independent variables:

$$KLK = a + \beta_1PSAP + \beta_2AIS + \beta_3PI + e$$

KLK	: Quality of Financial Reports
a	: Permanent
$\beta_1\beta_2\beta_3$	: Population parameters
SAP	: Implementation of SAP
AIS	: Accounting Information System
PI	: Internal Control
e	: Error

Table 1. Research variable indicators

Variables	Definition	Statement items	Source
Quality of Financial Reports (KLK)	The quality of government financial reports is based on the presentation of transparent and accountable information, which is compiled based on qualitative characteristics and full disclosure to meet user needs and protect the interests of owners (Jultri et al., 2021).	1. Significant 2. Contextual 3. Comparable 4. Intelligible	(Muliani et al., 2023)
Implementation of Government Accounting Standards (PSAP)	Financial reports are described as a targeted display of an entity's financial situation and all transaction operations based on Government Regulation No. 71 of 2010 (Arista et al., 2023)	1. Financial position report literacy 2. Reporting on budget absorption realization 3. Reporting of liquidity and cash circulation 4. CALK 5. Valuation of ending inventory 6. Attribution of investment value	(Jultri, 2021)
Accounting Information System (AIS)	AIS Integrates data processing with financial reporting to support management in ascertaining the course of company policy and simplifying the management of daily work routines more effectively (Nur et al., 2023)	1. Data processing acceleration 2. Data protection reliability 3. Intensity of use of technology infrastructure 4. Optimizing Operational Expenses 5. Quality of financial information output	(Muliani et al., 2023)
Internal Control (IP)	Internal control is a continuous monitoring procedure that involves all members of the organization to prevent accounting errors, minimize losses, and ensure the achievement of agency goals (Muliani et al., 2023)	1. Governance atmosphere 2. Threat Identification and Analysis 3. Operational control mechanisms 4. Policy dissemination 5. Monitoring	(Laintu, 2021)

Providing an overview of the data's state through the use of descriptive statistics, including the mean, min, max, and standard deviation, is the first step in the analysis stage. Validity and reliability testing of the research instrument is the next step. To ensure the regression model was adequate and free of bias, we ran tests for normality, multicollinearity, autocorrelation, and heteroscedasticity, among

other classical assumption tests. After that, we checked our hypotheses with t-tests, F-tests, and a coefficient of determination evaluation.

Table 2. Pilot test

Variables	Item	R Count	Sig	R Table	Information
PSAP	PSAP.1	0.521	0.000	0.361	Valid
	PSAP.2	0.814	0.000	0.361	Valid
	PSAP.3	0.761	0.000	0.361	Valid
	PSAP.4	0.371	0.000	0.361	Valid
	PSAP.5	0.675	0.000	0.361	Valid
	PSAP.6	0.636	0.000	0.361	Valid
AIS	AIS.1	0.689	0.000	0.361	Valid
	AIS.2	0.678	0.000	0.361	Valid
	AIS.3	0.720	0.000	0.361	Valid
	AIS.4	0.473	0.000	0.361	Valid
	AIS.5	0.774	0.000	0.361	Valid
PI	PI.1	0.554	0.000	0.361	Valid
	PI.2	0.747	0.000	0.361	Valid
	PI.3	0.781	0.000	0.361	Valid
	PI.4	0.604	0.000	0.361	Valid
	PI.5	0.689	0.000	0.361	Valid
KLK	KLK.1	0.788	0.000	0.361	Valid
	KLK.2	0.678	0.000	0.361	Valid
	KLK.3	0.758	0.000	0.361	Valid
	KLK.4	0.653	0.000	0.361	Valid

Source: SPSS data output version 25, 2026

Table 3. Reliable

Variables	Cronbach Alpha	Conclusion (Alpha)
PSAP	0.781	Reliable (0.70)
AIS	0.784	Reliable (0.70)
PI	0.792	Reliable (0.70)
KLK	0.875	Reliable (0.70)

Source: SPSS data output version 25, 2026

The research instrument consists of 20 indicators, as outlined in Table 1. To assess their validity, the indicators were examined using the Pearson correlation test. The findings demonstrate that all 20 indicators meet the validity criteria, with the calculated r-values > the critical r-value of 0.361 (Table 2). Beyond that, the reliability analysis yielded a Cronbach's Alpha coefficient of 0.900, which is > 0.70 (Table 3). From the findings, it is clear that the instrument utilized in this investigation is very reliable.

RESULTS AND DISCUSSION

In order to collect responses from all one hundred employees, this study used a saturation sampling method. Questionnaires were administered to all members of the population. Of the 100 questionnaires administered, 66 were collected and considered suitable for analysis, resulting in a response rate of 66%, while 34 questionnaires were not returned or were incomplete.

Although the response rate exceeded the minimum level commonly considered acceptable for organizational survey research, the possibility of non-response bias cannot be completely ruled out because no formal non-response analysis (e.g., wave analysis) was conducted. Consequently, the results require careful interpretation, as employees who did not participate may have differed systematically from those who responded. It is recommended that future research compare early and late responders or use other suitable statistical methods to investigate the possibility of non-response bias.

Table 4. Validity test results

Variables	Item	R Count	Sig	R Table	Information
PSAP	PSAP.1	0.589	0.000	0.238	Valid
	PSAP.2	0.759	0.000	0.238	Valid
	PSAP.3	0.831	0.000	0.238	Valid
	PSAP.4	0.571	0.000	0.238	Valid
	PSAP.5	0.741	0.000	0.238	Valid
	PSAP.6	0.791	0.000	0.238	Valid
AIS	AIS.1	0.733	0.000	0.238	Valid
	AIS.2	0.696	0.000	0.238	Valid
	AIS.3	0.686	0.000	0.238	Valid
	AIS.4	0.703	0.000	0.238	Valid
	AIS.5	0.810	0.000	0.238	Valid
PI	PI.1	0.773	0.000	0.238	Valid
	PI.2	0.729	0.000	0.238	Valid
	PI.3	0.738	0.000	0.238	Valid
	PI.4	0.738	0.000	0.238	Valid
	PI.5	0.761	0.000	0.238	Valid
KLK	KLK.1	0.768	0.000	0.238	Valid
	KLK.2	0.690	0.000	0.238	Valid
	KLK.3	0.767	0.000	0.238	Valid
	KLK.4	0.738	0.000	0.238	Valid

Source: SPSS version 25 data output, 2026

Ethical Statement and Informed Consent

Table 5. Results of descriptive statistical tests

Descriptive Statistics					
	N	Min	Max	Mean	Std. Deviation
PSAP (X1)	66	16.00	30.00	25.1515	3.77540
IS (X2)	66	14.00	25.00	20.8636	3.08787
PI (X3)	66	15.00	25.00	21.3939	3.11265
KLK (Y)	66	11.00	20.00	17.3485	2.46509
Valid N	66				

Source: SPSS version 25 data output, 2026

Ethical considerations were applied throughout this study. Respondent identities were kept confidential, and all information obtained was used solely for academic research purposes. Involvement in this study was voluntary, and respondents could withdraw at any point without facing any adverse

consequences. Prior to completing the questionnaire, all respondents were provided with information regarding the objective of the research, the confidentiality of their responses, and their rights as research participants. All respondents provided their informed consent prior to participating in the data collection process.

The output presented in Table 5 shows that, first, for the application of Government Accounting Standards, the data obtained for the application of the SAP variable show a minimum value of 16 and a maximum value of 30. The mean value is 25.15, with a standard deviation of 3.775. Second, for the Accounting Information System, the AIS variable has a minimum value of 14 and a maximum value of 25. The mean value is 20.86, with a standard deviation of 3.087. Third, for the Internal Control, the PI variable has a minimum value of 15 and a maximum value of 25. The mean value is 21.39, with a standard deviation of 3.112. Fourth, for the Financial Report Quality, the descriptive statistics state that the range for the KSK is from 11 to 20. By way of comparison, the standard deviation is 2.465, and the mean is 17.34.

Table 6. Reliability test results

Variables	Cronbach Alpha	Conclusion (Alpha)
SAP	0.865	Reliable (0.70)
AIS	0.852	Reliable (0.70)
PI	0.858	Reliable (0.70)
KLK	0.859	Reliable (0.70)

Source: SPSS version 25 data output, 2026

As indicated in Table 6, the reliability analysis results reveal that the SAP, AIS, and PI variables used to measure financial report quality demonstrate satisfactory reliability, with Cronbach's alpha values > 0.70 (Indartini & Mutmainah, 2024, p.7). According to the test results, the findings indicate that the questionnaire used as the measurement instrument in this study is reliable for all variables. As shown in Table 4, the r table value for $N = 66$ at a significance level of 0.05 is 0.238. The output of all indicators in the questionnaire obtained a calculated r value $> r$ table, meaning all variables related to SAP, AIS, and PI on the quality of financial reports are valid.

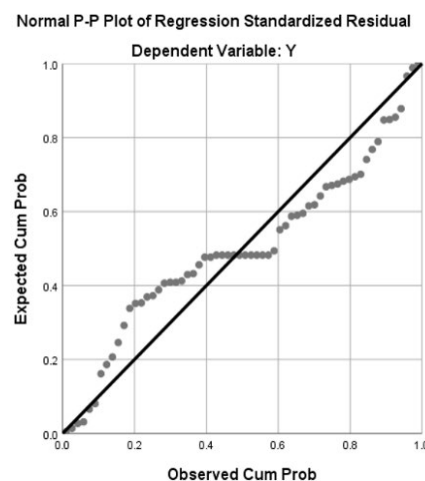


Figure 2. Results of normality test

Source: SPSS version 25 data output, 2026

Since most of the data points in Figure 2 are located on or near the diagonal, we can infer that their residual values follow a normal distribution.

Table 7. Results of normality test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.33962109
Most Extreme Differences	Absolute	.089
	Positive	.088
	Negative	-.089
Test Statistic		.089
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: SPSS version 25 data output, 2026

Table 7 shows that the normality test yielded a significance value of $0.200 > 0.50$. This finding indicates the data have a normal distribution.

Table 8. Multicollinearity test results

Coefficients		
		Collinearity Statistics
Model	Tolerance	VIF
Implementation of Government Accounting Standards (X1)	.329	3.041
Accounting Information System (X2)	.264	3.788
Internal Control (X3)	.259	3.868

Source: SPSS version 25 data output, 2026

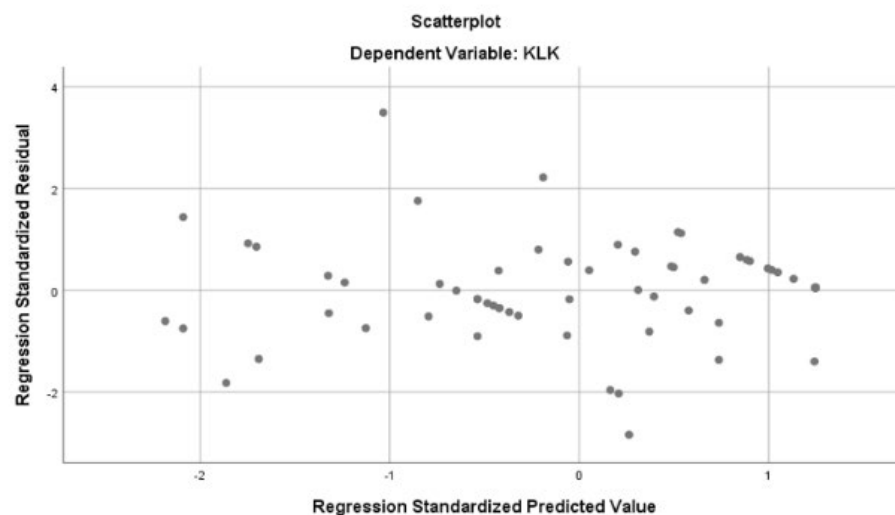


Figure 3. Heteroscedasticity test results

Source: SPSS version 25 data output, 2026

From Table 8, the tolerance values for the SAP, AIS, and PI variables are 0.329, 0.264, and 0.259, respectively, with all values exceeding the 0.10 threshold. Meanwhile, the VIF values for SAP, AIS, and PI are 3.041, 3.788, and 3.868, respectively, all of which are < 10. According to these findings, multicollinearity is not present in the model. Figure 3 indicates that no distinct pattern is observed in the distribution of the points, indicating the absence of heteroscedasticity.

Table 9. Heteroscedasticity test results

Model	Coefficients				Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	
(Constant)	-.433	.723		-.599	.551
SAP (X1)	-43.872	27.831	-.330	-1.576	.120
IS (X2)	29.039	26.958	.250	1.077	.286
PI (X3)	38.514	27.077	.330	1.422	.160

a. Dependent Variable: RES2

Source: SPSS version 25 data output, 2026

The significance levels for all analyzed variables are greater than 0.05, as indicated in Table 9, which shows the findings of the heteroscedasticity analysis. Consequently, heteroscedasticity is not present in the regression model.

Table 10. Results of multiple linear regression analysis

Coefficients			
Unstandardized Coefficients			Standardized Coefficients
Model	B	Std. Error	Beta
(Constant)	2.670	1.248	
SAP	.239	.079	.366
AIS	-.065	.107	-.082
PI	.469	.108	.592

Source: SPSS version 25 data output, 2026

$$KLK = 2.670 + 0.239 \text{ SAP} + (-0.065) \text{ AIS} + 0.469 \text{ PI} + e$$

The regression results presented in Table 10 show that the regression coefficient for the SAP variable is 0.239; the results demonstrate a positive association, indicating that greater employee implementation of SAP contributes to improved financial reporting quality. Furthermore, the regression coefficient of the AIS variable is -0.065, indicating a negative relationship. These results indicate that the application of AIS has not yet contributed to enhancing financial reporting quality and may still present technical challenges that need to be addressed. Meanwhile, the regression analysis reveals a coefficient of 0.469 for the PI variable, reflecting a positive relationship. This implies that stronger internal control is associated with better financial report quality.

From the data shown in Table 11, it is concluded that decision-making includes: First, the effect of SAP on financial report quality. The regression coefficient is 0.239, with a significance value of 0.003 ($0.003 < 0.05$). Therefore, SAP has a significant effect on financial report quality, and H1 is accepted. Second, the effect of AIS on financial report quality. The regression coefficient is -0.065, with a significance value of 0.544 ($0.544 > 0.05$). Therefore, AIS does not have a significant effect, and H2 is rejected. Third, the effect of internal control on financial report quality. The regression coefficient is 0.469, with a significance value of 0.000 ($0.000 < 0.05$). Therefore, internal control has a significant effect on financial report quality, and H3 is accepted.

Table 11. Results of the t-test (partial)

Coefficients						
	Unstandardized Coefficients		Standardized Coefficients			
Model	B	Std. Error	Beta	t	Sig.	Information
(Constant)	2.670	1.248		2.140	.036	
SAP	.239	.079	.366	3.040	.003	Has an effect
AIS	-.065	.107	-.082	-.610	.544	Has no effect
PI	.469	.108	.592	4.364	.000	Has an effect

Source: SPSS version 25 data output, 2026

Table 12. Results of the f test (simultaneous)

ANOVA ^a						Information
Model	Sum of Squares	Df	Mean Square	F	Sig.	
Regression	278.337	3	92.779	49.313	.000 ^b	Influential
Residual	116.648	62	1.881			
Total	394.985	65				

Source: SPSS version 25 data output, 2026

Table 12 shows that the results are statistically significant, with a significance value of $0.000 < 0.05$. This result supports the multiple linear regression model's statistical relevance. At the same time, SAP, AIS, and PI have a major influence on financial reporting quality.

Table 13. Results of the R² (Coefficient of Determination)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.839 ^a	.705	.690	1.37165	1.867

Source: SPSS data output version 25, 2026

Table 13 shows that the R-squared value is 0.705. Based on these results, SAP, AIS, and PI are responsible for 70.5% of the variance in financial reporting quality, and 29.5% is due to factors that are not accounted for in this study.

SAP on the Quality of Financial Reports

The regression coefficient for the SAP variable is 0.239, and the significance threshold is $0.003 < 0.05$. Results show that financial reporting quality is affected by PSAP deployment. Financial statements are of higher quality when government accounting standards are better implemented. Together, these findings align with those from prior research by Annisa et al. (2025) and Lantu et al. (2023), indicating that more effective SAP implementation can contribute to improved financial reporting quality. This effort can be realized by implementing ongoing training programs tailored to the latest developments in government accounting standards.

This research is grounded in Agency Theory. Information asymmetry can arise in the connection between principals and agents, as Jensen and Meckling (1976) demonstrate. According to this idea, principals and agents can end up in a situation of information asymmetry since agents often have more access to relevant data than principals do. In the context of the Department of Cooperatives and Micro-businesses, the local government acts as the principal by delegating authority to the department as the agent to implement programs, manage budgets, and prepare accountable financial reports. Furthermore, the community, micro-enterprise actors, and other stakeholders have an interest in transparency and accountability for regional financial management and can therefore be considered secondary principals. This situation creates a multilayered accountability structure and increases the potential for information asymmetry. The quality of financial reports is greatly influenced by the degree to which agents fulfill their responsibilities in compliance with applicable regulations. Therefore, conflicts of interest and information deviation may be minimized (Handyastuti et al., 2023).

The reliability of the subsequent financial reports is affected by PSAP. Maintaining high-quality financial reporting requires the government, as the institution responsible for preparing them, to step up its monitoring role (Lantu et al., 2023). Consistent implementation of standards will result in increasingly relevant, reliable, and trustworthy financial reports. Therefore, it will enhance the credibility of financial reporting.

According to the descriptive statistics report, the average PSAP variable is 25.1515 out of a maximum total of 30.00, which shows that the level of SAP implementation at the Lamongan Cooperative and Micro-enterprises Office is quite good. This reflects that most respondents have understood and applied the principles and provisions of SAP quite consistently in the method for creating financial reports.

Impact of Accounting Information Systems on the Quality of Financial Reports

The regression coefficient for the variable is -0.065, and the significance level is 0.544, which is > 0.05 cutoff, according to the empirical results. This means that AIS doesn't affect the quality of financial reports. Due to limited supporting facilities, infrastructure, and existing accounting applications, which have prevented optimal deployment of the accounting system (Setiawati & Hariyono, 2025). Furthermore, the system often experiences issues, such as slow performance, which hinders data processing and financial report preparation. This result mirrors the study by Dewi et al. (2024) and Maulida and Tumirin (2025), which found that accounting information systems affect report quality. The fact that AIS has a negligible impact on financial report quality is supported by this study because of inadequate infrastructure and underutilized systems.

The relationship between principals and agents was outlined by Jensen and Meckling (1976) in their theory of agency, which can potentially create an information gap. This situation can negatively impact a company if the information system used is not functioning properly. Based on the agency theory perspective, the Accounting Information System serves a pivotal function as a liaison tool that provides financial information to both parties. This system allows principals and agents to monitor and

evaluate the company's financial activities with greater transparency and integration (Setiawati & Hariyono, 2025).

Descriptive statistical data indicate an average score of 20.8485 with a maximum value of 25.00, indicating a high level of Accounting Information System Implementation. This condition indicates that most respondents have used an accounting information system, although its performance is not optimal and often experiences delays. This is what the hypothesis test found: AIS does not significantly impact the quality of financial reporting, which contradicts the high average value. This means that the system is still not being used to its full potential or has not been able to provide high-quality data, which means that it has not had a major effect on the reliability of financial reporting.

Internal Control Over the Quality of Financial Reports

A regression coefficient of 0.469 for the Internal Control variable indicates that the quality of financial reporting is considerably enhanced by internal control, as indicated by a significance level of 0.000 (<0.05). This requirement is activated when a system is put in place to monitor compliance with relevant requirements regarding financial report filing. The utmost accuracy, trustworthiness, and reliability of the financial data presented is what the internal control system is all about (Bale et al., 2023). Effective internal controls promote the preparation of more transparent and credible financial reports through a continuous monitoring and evaluation process. Implementing internal controls can also minimize recording errors and the potential for fraud, resulting in higher-quality and more reliable information.

The output of this study is relevant to studies by Rahayu and Kanita (2023) and Hida et al. (2024); government financial reports can be prepared and presented with the qualities of high-quality reports by implementing effective internal controls, which decrease the likelihood of errors. Thus, internal control can significantly and favorably aid in raising the standard of financial reporting.

Agency theory provides a framework for understanding the relationship between principals and agents. According to Jensen and Meckling (1976), this kind of interaction could lead to biases and information imbalances. Internal control is essential in lowering information asymmetry since it oversees and regulates the financial management process. If internal controls are well-established and consistently used, all financial actions can be more easily monitored and evaluated, which boosts trust in the financial statements. Increased accuracy, reliability, and conformity to established standards in financial reporting are another benefit of strong internal controls, which in turn lessen the likelihood of recording errors and fraud. A study by Anggreni and Dewi (2022) indicates that effective internal control can encourage improvements in the standard of financial statements since a good monitoring process can maintain the reliability and transparency of financial information.

The descriptive statistics reveal that the internal control has a mean value of 21.3939 out of a maximum of 25.00, indicating that the implementation of internal control at the Cooperatives and Micro-enterprises Office of Lamongan Regency has been running quite well. This indicates the implementation of supervision, evaluation, and monitoring in financial management to minimize errors and deviations. When effective internal controls are in place, financial reports are more likely to be accurate, transparent, and reliable. The high average value lends credence to the hypothesis test results, which demonstrate a favorable and statistically significant impact of internal control.

CONCLUSION

With an empirical case focus on the cooperatives and micro-enterprises Office in Lamongan Regency, this study aims to analyze the adoption of government accounting standards, accounting information systems, and internal controls on financial reporting standards. The quality of financial

reports is impacted by the application of government accounting standards, as shown by the findings of data testing, hypothesis testing, and discussion. According to this criterion, financial reports are more relevant and reliable when they adhere to relevant criteria. There is little evidence that accounting information systems improve the reliability of financial reports. The reasons are limited facilities and supporting infrastructure, applications that rarely experience technical problems (delays), and suboptimal system utilization. Internal control positively influences financial reporting. These results demonstrate that financial reports can be more accurately, transparently, and credibly prepared with the help of appropriate evaluation, supervision, and monitoring systems. The combined effect of these three factors is a 70.5% impact on financial report quality.

This study has a limitation in terms of its scope, as the research was conducted exclusively within a single government agency, namely the Cooperatives and Micro-enterprises Office of Lamongan Regency, with only 66 out of 100 employees responding. Not included in the study model are other aspects that contribute to the quality of financial reporting, amounting to 26.8%.

Future researchers are advised to broaden the research area or boost the sample size to make the findings more applicable to a broader audience. Moreover, future studies could potentially consider adding other related independent variables, including personnel capability or the use of the latest digital technology, such as SIPD, to optimize the research model's ability to explain the phenomena under study.

Theoretically, the findings of this study reinforce the applicability of Agency Theory to public sector settings, where high-quality financial reporting has proven to be a crucial instrument for mitigating information asymmetry between the government as agent and the public as principal. This finding provides a new empirical contribution to the public sector accounting literature by simultaneously integrating SAP, AIS, and Internal Control variables to explain the quality of financial reporting in regional agencies. Practically, the empirical output indicates the need to strengthen compliance with SAP and the intensity of internal supervision, given that both elements exert a meaningful positive influence in ensuring the integrity and reliability of financial reporting. Although AIS has been implemented, its insignificant influence due to technical constraints such as slow systems and limited infrastructure indicates the need for in-depth evaluation and updating of information technology in related agencies to make data processing more efficient and accurate. The synergy between standard compliance, a capable system, and strict controls is expected to realize more transparent and accountable governance.

REFERENCES

- Abdullah, K., Jannah, M., Aiman, U., Hasda, S., Fadilla, Z., Taqwin, Masita, Ardiawan, K. N., & Sari, M. E. (2022). *Metodologi penelitian kuantitatif*. Yayasan Penerbit Muhammad Zaini. <https://repository.arraniry.ac.id/28559/1/Buku%20Metodologi%20Penelitian%20Kuantitatif.pdf>
- Amruddin, Priyanda, R., Agustina, T. S., Ariantini, N. S., Rusmayani, N. G. A. L., Aslindar, D. A., Ningsih, K. P., Wulandari, S., Putranto, P., Yuniati, I., Untari, I., Mujiani, S., & Wicaksono, D. (2022). *Metodologi penelitian kuantitatif*. Pradina Pustaka. https://books.google.com/books/about/Metodologi_Penelitian_Kuantitatif.html?hl=id&id=B5t1EAAAQBAJ
- Anggadini, S. D., Bramasto, A., & Aulia, S. (2021). Kualitas laporan keuangan pemerintah daerah: Dampak dari sistem pengendalian intern dan sistem akuntansi keuangan daerah. *AKURAT: Jurnal Ilmiah Akuntansi*, 12(2), 165–178. <https://ejournal.unibba.ac.id/index.php/akurat/article/view/594>

- Anggreni, I. G. A. P., & Dewi, L. G. K. (2022). Pengaruh kompetensi SDM dan pengendalian internal terhadap kualitas laporan keuangan dengan komitmen organisasi sebagai pemoderasi. *Jurnal Akuntansi Profesi*, 13(2), 490–500. <https://ejournal.undiksha.ac.id/index.php/JAP/article/view/37084>
- Annisa, Syamsuddin, S., & Rusli, A. (2025). Pengaruh penerapan standar akuntansi pemerintah dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan: The influence of government accounting standards implementation and human resource competence on the quality of financial reports. *Jurnal Pendidikan Akuntansi Indonesia*, 23(1), 12–23. <https://doi.org/10.21831/jpai.v23i01.83479>
- Arista, D., Ziah, S. U., Eprianto, I., Kuntadi, C., & Pramukty, R. (2023). Pengaruh standar akuntansi pemerintah, kompetensi sumber daya manusia dan sistem pengendalian internal pemerintah terhadap kualitas laporan keuangan pemerintah. *Jurnal Economina*, 2(7), 1719–1729. <https://doi.org/10.55681/economina.v2i7.668>
- Badan Pemeriksa Keuangan Republik Indonesia. (2024). *Ikhtisar hasil pemeriksaan semester II tahun 2024*. <https://www.bpk.go.id/ihaps/2024/II>
- Bale, P. J., Marlina, T., Muanas, M., & Fahmie, A. (2023). Pengaruh sistem informasi akuntansi dan pengendalian internal terhadap kualitas laporan keuangan pemerintah daerah. *Jurnal Informatika Kesatuan*, 3(2), 111–122. <https://doi.org/10.37641/jikes.v3i2.1815>
- Bramasto, A., & Amelia, A. (2025). Quality of financial reporting: Importance of quality in accounting information system and information technology. *JASa: Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi*, 9(2), 343–354. <https://doi.org/10.36555/jasa.v9i2.2874>
- Dewi, L. N. A. T., Putra, G. B. B., & Kepramareni, P. (2024). Pengaruh tingkat pemahaman akuntansi, fungsi badan pengawas, sistem informasi akuntansi (SIA), etika kepemimpinan dan teknologi informasi terhadap kualitas laporan keuangan Lembaga Perkreditan Desa (LPD) di Kecamatan Gianyar. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)*, 6(3), 671–688. <https://ejournal.unmas.ac.id/index.php/kharisma/article/view/10553>
- Fatimah, S., & Indrawati, L. (2022). Pengaruh penerapan sistem akuntansi pemerintahan dan sistem pengendalian intern pemerintah terhadap kualitas laporan keuangan: Studi pada SKPD Kabupaten Bandung. *Indonesian Accounting Literacy Journal*, 2(3), 539–553. <https://doi.org/10.35313/ialj.v2i3.3924>
- Gunawan, I. B. A., & Sujana, E. (2023). Pengaruh penerapan standar akuntansi pemerintahan berbasis akrual, kompetensi sumber daya manusia, dan pengendalian intern terhadap kualitas laporan keuangan Pemerintah Kabupaten Buleleng. *Jurnal Ilmiah Mahasiswa Akuntansi*, 14(3) 824–829. <https://doi.org/10.23887/jimat.v14i03.64893>
- Gustina, I. (2021). Pengaruh sistem pengendalian intern dan penerapan sistem akuntansi keuangan daerah terhadap kualitas laporan keuangan Pemerintah Kabupaten Indragiri Hilir. *Jurnal Akuntansi dan Keuangan*, 10(1) 56–64. <https://doi.org/10.32520/jak.v10i1.1658>
- Handyastuti, I., Waspada, I., & Sari, M. (2023). Where are we now: A literature review of agency theory on finance and accounting within tourism and hospitality industry. *NHI Hospitality International Journal*, 1(2), 75–84. <https://doi.org/10.34013/nhij.v1i2.1031>
- Hida, R., Utami, S., & Berliani, K. (2024). Pengaruh standar akuntansi pemerintah, good governance, dan sistem pengendalian intern terhadap kualitas laporan keuangan (pada Badan Pengelolaan Keuangan dan Asset Daerah Kota Bandung tahun 2022). *Jurnal Maneksi (Management Ekonomi dan Akuntansi)*, 13(2), 265–273. <https://doi.org/10.31959/jm.v13i2.2200>
- Indartini, M., & Mutmainah. (2024). *Analisis data kuantitatif: Uji instrumen, uji asumsi klasik, uji korelasi dan regresi linier berganda*. Penerbit Lakeisha.

- Iqbal, M., & Apriliyanti, D. S. (2025). Pengaruh pengendalian internal dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan pada CV Salterra Anugerah Lestari. *AKURAT: Jurnal Ilmiah Akuntansi FE UNIBBA*, 16(1), 1–16. <https://ejournal.unibba.ac.id/index.php/akurat/article/view/1622>
- Iskandar, Suryani, Y., & Mulyati, S. (2025). *Metode penelitian eksplanatori survei*. PT Arr Rad Pratama. <https://books.google.co.id/books?id=Nx6KEQAAQBAJ>
- Islami, A. Y. (2024). Literatur review: Analisis pengaruh sistem informasi akuntansi terhadap kualitas laporan keuangan. *Jurnal Akuntansi Keuangan dan Bisnis*, 2(2), 493–500. <https://garuda.kemdiktisaintek.go.id/documents/detail/4479113>
- Jauhari, H., Dewata, E., & Hazisma, S. (2021). Pengaruh sistem akuntansi keuangan daerah dan standar akuntansi pemerintah terhadap kualitas laporan keuangan pemerintah. *JAK (Jurnal Akuntansi): Kajian Ilmiah Akuntansi*, 8(1), 104–121. <https://doi.org/10.30656/jak.v8i1.2569>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jultri, A., Made, A., & Wirshandono Y., D. (2021). Pengaruh kompetensi sumber daya manusia, penerapan standar akuntansi pemerintah, penerapan sistem akuntansi keuangan daerah, dan new public management terhadap kualitas laporan keuangan pemerintah. *Jurnal Riset Mahasiswa Akuntansi*, 9(1) 1–13. <https://doi.org/10.21067/jrma.v9i1.5449>
- Kamandita, A. Z., & Suwandi, S. (2025). Pengaruh penerapan sistem informasi akuntansi, dan sistem pengendalian internal terhadap kualitas laporan keuangan dengan kompetensi sumber daya manusia sebagai variabel moderasi. *Jurnal Riset Akuntansi*, 3(1), 80–106. <https://doi.org/10.54066/jura-itb.v3i1.2884>
- Kova, T. B., & Zulkifli, Z. (2025). The influence of information technology utilization and internal control systems on the quality of financial reports. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(1), 23–30. <https://doi.org/10.37641/jiakes.v13i1.3047>
- Laintu, A. (2021). Pengaruh penerapan sistem akuntansi pemerintah daerah dan kualitas sumberdaya manusia terhadap kualitas laporan keuangan pemerintah Kabupaten Gowa. *AkMen Jurnal Ilmiah*, 18(1), 14–27. <https://doi.org/10.37476/akmen.v18i1.1318>
- Lantu, F. T., Pangkey, R. I. J., & Sumampouw, O. (2023). Pengaruh penerapan standar akuntansi pemerintahan dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan pemerintah daerah Kabupaten Minahasa Utara. *Jurnal Akuntansi Manado*, 4(1), 91–97. <https://doi.org/10.53682/jaim.vi.4255>
- Mahfuz, R. P., & Hanum, Z. (2023). Pengaruh sistem informasi akuntansi dan kinerja pegawai terhadap kualitas laporan keuangan (Studi kasus pada Dinas Tenaga Kerja Kabupaten Mandailing Natal). *Owner: Riset dan Jurnal Akuntansi*, 7(4), 2895–2904. <https://doi.org/10.33395/owner.v7i4.1626>
- Marismiati, M., & Afriliana, K. (2024). Pengaruh pengendalian internal dan good corporate governance terhadap kualitas laporan keuangan pada PDAM Tirtawening Kota Bandung. *LAND JOURNAL*, 5(1), 194–202. <https://doi.org/10.47491/landjournal.v5i1.3400>
- Maulida, B. N., & Tumirin. (2025). Pengaruh sistem informasi akuntansi dan sistem pengendalian intern terhadap kualitas laporan keuangan dengan good corporate governance sebagai variabel moderasi (Studi kasus Eyelink Group). *Jurnal Riset Akuntansi*, 3(1), 138–165. <https://doi.org/10.54066/jura-itb.v3i1.2887>
- Maydiyanti, S., Putri, A. M., & Anriva, D. H. (2020). Faktor-faktor yang mempengaruhi kualitas laporan keuangan pemerintah daerah Kota Pekanbaru. *Jurnal Akuntansi dan Ekonomika*, 10(1), 69–78. <https://doi.org/10.37859/jae.v10i1.1975>

- Miswaty, Hidayah, N., & Yudaruddin, Y. A. (2025). Pengaruh penerapan sistem informasi akuntansi terhadap kualitas laporan keuangan UMKM di Balikpapan. *Jurnal Akuntansi dan Ekonomi Bisnis*, 14(1), 11–22. <https://doi.org/10.33795/jaeb.v14i01.7231>
- Muliani, M., Usman, A., Bensaadi, I., & Nurhasanah, N. (2023). Pengaruh pemahaman akuntansi, pemanfaatan sistem informasi akuntansi, penerapan standar akuntansi pemerintah, dan sistem pengendalian intern terhadap kualitas laporan keuangan daerah Kabupaten Aceh Tengah. *Jurnal Akuntansi Malikussaleh*, 2(2), 168–183. <https://doi.org/10.29103/jam.v2i2.11224>
- Natanael, Y. A., & Jamaris, E. (2023). Pengaruh penerapan SAP, kualitas SDM, dan penerapan SPIP terhadap kualitas laporan keuangan pada Pemkab Aceh Tenggara. *Mandiri: Jurnal Akuntansi dan Keuangan*, 2(2), 59–63. <https://doi.org/10.59086/jak.v2i2.145>
- Nazira, D. P. (2023). Pengaruh sistem akuntansi daerah terhadap kualitas laporan keuangan daerah di Indonesia. *Inisiatif: Jurnal Ekonomi, Akuntansi dan Manajemen*, 2(2), 152–164. <https://doi.org/10.30640/inisiatif.v2i2.757>
- Nur, M. M., Sopanah, A., & Puspitosarie, E. (2023). Pengaruh pemahaman akuntansi, sistem informasi akuntansi, dan sistem pengendalian intern terhadap kualitas laporan keuangan. *Jurnal Riset Akuntansi dan Perpajakan*, 10(1), 48–58. <https://doi.org/10.35838/jrap.2023.010.01.05>
- Paniran. (2020). Pengaruh sistem pengendalian internal dan sistem informasi akuntansi terhadap kualitas laporan keuangan pada koperasi di Kecamatan Rangkasbitung. *Jurnal Studia Akuntansi dan Bisnis*, 8(1), 31–44. <https://doi.org/10.55171/jsab.v8i1.426>
- Pemerintah Republik Indonesia. (2008). *Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah*. <https://anggaran.kemenkeu.go.id/api/Medias/8c4bea75-e361-48d0-8bcf-019f470f2500>
- Pemerintah Republik Indonesia. (2010). *Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan*. <https://djpk.kemenkeu.go.id/attach/post-pp-no-71-tahun-2010-tentang-standar-akuntansi-pemerintahan/PP71.pdf>
- Pradana, M. N. A., & Andayani, S. (2021). Pengaruh penerapan sistem informasi akuntansi terhadap kualitas laporan keuangan dengan good corporate governance sebagai variabel pemoderasi. *Kompak: Jurnal Ilmiah Komputerisasi Akuntansi*, 14(2), 193–203. <https://doi.org/10.51903/kompak.v14i2.428>
- Pratiwi, A., Vonna, S. M., & Harmi, M. (2022). Pengaruh sistem informasi akuntansi terhadap kualitas laporan keuangan pemerintah Nagan Raya. *Jurnal Sains Riset*, 12(2), 453–462. <http://journal.unigha.ac.id/index.php/JSR>
- Raharjo, E. (2007). Teori agensi dan teori stewardship dalam perspektif akuntansi. *Fokus Ekonomi*, 2(1), 37–46. <https://garuda.kemdiktisaintek.go.id/documents/detail/747541>
- Rahayu, S., & Kanita, A. D. (2023). Pengaruh penerapan sistem akuntansi keuangan pemerintah daerah, pemanfaatan teknologi informasi, dan sistem pengendalian intern terhadap kualitas laporan keuangan daerah (Studi kasus pada organisasi perangkat daerah (OPD) Provinsi DKI Jakarta tahun 2022). *Jurnal Ilmiah Ekonomi dan Bisnis*, 11(1), 423–432. <https://doi.org/10.37676/ekombis.v11i1.3093>
- Ramadhan, M. Z., & Nurabiah. (2024). Pengaruh pemahaman standar akuntansi pemerintahan dan pemanfaatan sistem informasi akuntansi terhadap kualitas laporan keuangan dengan kompetensi sumber daya manusia sebagai variabel moderasi (Studi empiris pada OPD BPKAD Pemerintahan Kota Bima). *Bisnis-Net Jurnal Ekonomi dan Bisnis*, 7(1), 1–18. <https://doi.org/10.46576/bn.v7i1.4284>
- Ramadhan, R., & Fahrani, U. (2024). Pengaruh penerapan standar akuntansi pemerintahan, sistem akuntansi keuangan daerah, dan sistem pengendalian internal terhadap kualitas laporan

- keuangan (Studi pada Pemerintah Daerah Kabupaten Dompu). *Jurnal Ekonomi Bisnis, Manajemen dan Akuntansi*, 4(1), 229–247. <https://doi.org/10.47709/jebma.v4i1.3638>
- Safitri, A., Wijaya, K., & Ariyanti, R. (2021). Pengaruh sistem pengendalian internal, tata kelola perusahaan, dan kualitas laporan keuangan. *JAKA: Jurnal Akuntansi, Keuangan, dan Auditing*, 2(1), 79–89. <https://doi.org/10.56696/jaka.v2i1.5150>
- Sari, I., Malawat, N., Lapae, K., & Budiman, A. N. (2023). Pengaruh penerapan SAP, pemanfaatan SIA keuangan daerah, peran internal audit, dan SPI pemerintah terhadap kualitas laporan keuangan. *Journal of Accounting Management and Economics Research*, 2(1), 1–10. <https://doi.org/10.33476/jamer.v2i1.31>
- Setiawati, A., & Hariyono, A. (2025). Pengaruh Sistem Informasi Akuntansi, Kompetensi Sumber Daya Manusia dan Pengendalian Intern terhadap Kualitas Laporan Keuangan. *Jurnal Riset Akuntansi*, 3(1), 225–240. <https://doi.org/10.54066/jura-itb.v3i1.2912>
- Setiawan, D., Fathony, A. A., & Hermawan, F. Y. (2025). The effect of the application of government accounting standards (SAP) and fixed assets on the quality of financial statements in Bandung district local governments. *Jurnal Ilmu Sosial dan Ilmu Politik*, 9(2), 16–34. <https://ejournal.unibba.ac.id/index.php/jisipol/article/view/1642>
- Tabupook, A. A., & Wulandari, I. (2024). Pengaruh penerapan standar akuntansi pemerintahan dan good governance terhadap kualitas laporan keuangan pemerintah daerah. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)*, 8(3), 2395–2407. <https://doi.org/10.31955/mea.v8i3.4760>
- Trissiyani, N. P. P., & Suwandi. (2024). Pengaruh penerapan sistem informasi akuntansi dan good corporate governance terhadap kualitas laporan keuangan. *Neraca: Jurnal Ekonomi, Manajemen dan Akuntansi*, 2(2), 256–268. <https://jurnal.kolibi.org/index.php/neraca/article/view/908>
- Udin, F., Yusra, M., Satria, D. I., & Rais, R. G. P. (2023). Pengaruh pemahaman standar akuntansi pemerintah dan pengendalian internal terhadap kualitas laporan keuangan satuan kerja perangkat daerah (SKPD) Kota Lhokseumawe. *Jurnal Akuntansi Malikussaleh*, 2(3), 316–341. <https://doi.org/10.29103/jam.v2i3.11334>
- Wulandari, R. D., & Abidin, F. I. N. (2022). The influence of internal control systems, accounting information systems and human resources competencies on the quality of financial reports. *Indonesian Journal of Innovation Studies*, 20, Article 713. <https://doi.org/10.21070/ijins.v20i.713>