



The Impact of Internal Control, HR Competence, and Organizational Commitment on Financial Report Quality Regional Government Organization, with IT Utilization as a Moderator (Study on Regional Government Organizations in Southern Sumatera)

Shaskya Cika Drilia^{1*}, Fajar Gustiawaty Dewi², Saring Suhendro³

University of Lampung

Coressponding Author: Shaskya Cika Drilia shaskyacika84@gmail.com

ARTICLE INFO

Keywords: Financial Report Quality, Internal Control, Human Resource Competence, Organizational Commitment, Information Technology Utilization

Received: 10 February

Revised: 17 March

Accepted: 14 April

©2025 Drilia, Dewi, Suhendro: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

Public demand for transparency in government financial reporting has increased significantly. However, Indonesia continues to face challenges in ensuring financial report quality, as highlighted by frequent audit findings. This study examines the impact of internal control systems, human resource competence, and organizational commitment on financial report quality, with information technology utilization as a moderating variable. The research was conducted on regional government agencies in Southern Sumatera, with data collected through questionnaires distributed to financial officers. The study employs Moderated Regression Analysis (MRA) to test hypotheses. The findings indicate that internal control systems, human resource competence, and organizational commitment positively influence financial report quality. However, the moderating effect of IT utilization varies—while it strengthens the influence of organizational commitment, it weakens the impact of internal control and has no significant effect on human resource competence. These results suggest that technological implementation in public financial management must be accompanied by strong oversight and adequate training to optimize its benefits. The study contributes to the literature on public sector financial management and provides practical recommendations for regional governments to improve financial reporting through enhanced controls, capacity building, and technology integration

INTRODUCTION

Public demand for transparent and high-quality financial reporting in government institutions has increased significantly. Financial reports serve as an accountability mechanism for public financial management (Kansah, 2023). However, Indonesia still faces challenges in ensuring high-quality financial reporting, as evidenced by recurring issues identified in audits. The Audit Board of the Republic of Indonesia (BPK-RI) in 2024 found 1,573 cases of accounting and reporting system weaknesses across 504 local governments, 834 instances of inaccurate or incomplete financial records in 453 regions, and 422 cases of non-compliance in financial report preparation. Additionally, 317 issues related to inadequate internal control systems and insufficient human resources (IHPS I BPK-RI, 2024).

Several factors contribute to the poor quality of local government financial reports, including a lack of understanding among government accountants regarding public sector accounting standards, inadequate training and capacity building, insufficient data availability, and weak regulatory oversight. Despite Lampung Province receiving an unqualified opinion (WTP) on its 2023 financial report, the audit revealed 53 internal control issues, 29 structural control weaknesses, and 66 administrative irregularities (IHPS Lampung, 2023). Similar findings were noted in Jambi, South Sumatera, and Bangka Belitung, despite these provinces also receiving WTP opinions (Jambione.com). In Bengkulu, while the province achieved WTP status, BPK recommended policy reforms, including stricter oversight of fuel use for government vehicles and enhanced financial supervision (DetikSumbagsel, 2023).

Given these persistent challenges, an effective internal control system is critical to ensuring financial reporting quality. Internal control refers to an ongoing process involving management and employees to enhance organizational effectiveness, financial report reliability, and asset security (Ridzal et al., 2017). Effective internal control mechanisms improve financial reporting and compliance with accounting standards (Ridzal et al., 2017). Kansah (2023) found that robust internal control systems reduce errors in financial reporting, ultimately strengthening public trust. However, other studies (Septarini & Papilaya, 2016; Anggraeni & Riduan, 2014) found no significant correlation between internal control and financial reporting quality. Human resource competence is another key factor affecting financial reporting accuracy. Employees responsible for financial reporting must possess relevant education, experience, and training (Indriasih, 2014). Several studies (Septarini & Papilaya, 2016; Maksyur, 2015) confirm a positive relationship between human resource competence and financial reporting quality, whereas other research (Syarifudin, 2014; Karmila et al., 2014) suggests no significant effect.

Organizational commitment also influences financial reporting quality, as committed employees are more likely to ensure compliance with regulations and ethical standards (Tampubolon & Hasibuan, 2019). Studies by Nugroho & Widhy (2019), Septarini & Papilaya (2016), and Triantoro & Nugraha (2014) confirm that strong organizational commitment enhances financial reporting quality. Furthermore, the complexity of accrual-based accounting requires robust

information technology (IT) support to improve data processing and minimize errors (Amriani, 2014). Studies (Nugroho et al., 2018; Maksyur, 2015; Ridzal et al., 2022) show a significant positive impact of IT on financial reporting quality. However, Prapto (2010) and Anggraeni & Riduan (2014) argue that IT's effectiveness depends on infrastructure quality, internet access, and affordability.

This study aims to investigate the impact of internal control, human resource competence, and organizational commitment on financial reporting quality, while also examining the moderating role of information technology (IT) utilization in these relationships. Specifically, the research seeks to determine whether internal control, human resource competence, and organizational commitment significantly influence financial reporting quality, and whether IT utilization strengthens these effects. By providing empirical evidence on these relationships, this study contributes theoretically by expanding the understanding of key factors affecting financial reporting quality in the public sector. Practically, the findings are expected to assist the Lampung Government in improving internal controls, enhancing human resource capabilities, and fostering stronger organizational commitment to ensure more reliable financial reporting. Additionally, this research serves as a reference for future studies in public sector financial management, bridging gaps in existing literature and offering recommendations for improving financial reporting integrity in local governments.

LITERATURE REVIEW

Theoretical Basis

Stewardship theory, as part of agency theory, posits that management prioritizes organizational objectives over personal interests, ensuring responsible governance and public service effectiveness (Donaldson et al., 1991). It highlights the relationship between principals and stewards, where the latter possess the necessary knowledge, skills, and commitment to enhance public financial reporting quality (Davis et al., 1997; Donaldson et al., 1991). Meanwhile, Resource-Based Theory (RBT), introduced by Wernerfelt (1984), asserts that organizations with unique and valuable resources gain competitive advantages. This perspective emphasizes the strategic management of human resources, where competence and capability significantly enhance performance outcomes (Barney et al., 2011). Additionally, Goal-Setting Theory, developed by Locke (1960), explains the correlation between goal specificity and task performance, asserting that well-defined and challenging objectives lead to higher motivation and improved outcomes. Collectively, these theories provide a framework for understanding financial reporting quality through internal control, human resource competence, and organizational commitment.

Financial Report Quality

Financial reporting quality, as defined by the American Institute of Certified Public Accountants (AICPA), refers to financial statements' ability to fulfill their purpose as a decision-making tool for stakeholders. According to Government Regulation No. 71 of 2010 on Government Accounting Standards, qualitative characteristics ensure financial statements achieve their objectives. These characteristics include relevance, ensuring financial information influences decision-making (Erlina, 2015); reliability, where reports are accurate, verifiable, and neutral; comparability, allowing assessments across periods and entities; and understandability, ensuring clarity for users with sufficient knowledge. These attributes collectively enhance financial reporting integrity and its role in effective governance and accountability.

Internal Control System

Government Regulation No. 60 of 2008 defines the internal control system as an ongoing process involving leadership and employees to ensure organizational objectives are achieved through efficiency, financial reporting reliability, asset security, and regulatory compliance. Article 1(2) specifies that this system applies comprehensively to both central and local governments.

Human Resource Competence

Human resource competence refers to an individual's or organization's ability to perform tasks effectively and efficiently (Ariani, 2013). It is shaped by experience, training, and education (Adrian et al., 2020). Competence in accounting and finance enhances financial management, as inadequate knowledge leads to inaccurate financial reporting (Warisno, 2008; Ningrum, 2018).

Organizational Commitment

Organizational commitment reflects an individual's attachment to their organization (Meyer & Nancy, 1997). It signifies a willingness to remain a member, contribute to organizational goals, and embrace its values. Strong commitment enhances employee performance and financial reporting quality (Ola et al., 2019). Meyer and Allen (1997) categorize commitment into three types: affective commitment, driven by emotional attachment and pride; continuance commitment, based on rational considerations such as job security and financial constraints; and normative commitment, rooted in a sense of obligation due to benefits received, like training. These commitment types influence employee behavior and organizational effectiveness.

Utilization of Information Technology

Government Regulation No. 65 of 2010 mandates the central and regional governments to adopt advanced information technology to enhance financial management and transparency. The rapid advancement of technology facilitates efficient data processing, ensuring timely and accurate financial reporting. This integration optimizes complex accounting systems, preserving the informational value of financial reports (Government Regulation No. 65, 2010).

METHODOLOGY

Population and Research Sample

This study's population comprises local governments in Southern Sumatera. The sample selection follows purposive sampling, prioritizing accessibility. Included regions are Lampung, South Sumatera, Jambi, Bengkulu, and Bangka Belitung. The study focuses on financial officers directly involved in financial reporting, including treasurers, asset managers, and financial statement preparers.

Data Collection Techniques

Data collection was conducted by distributing questionnaires to local governments in Southern Sumatera. The questionnaire covered topics such as internal control systems, human resource competence, organizational commitment, and information technology utilization. Respondents were encouraged to provide honest and accurate answers, as their responses significantly influence the research findings.

Variable Measurement

This study employs a Likert scale to measure independent, dependent, and moderating variables. The financial report quality (Y) is assessed through relevance, reliability, comparability, and understandability (PP No. 71 Tahun 2010). Internal control systems (X1) include control environment, risk assessment, control activities, information and communication, and monitoring (PP No. 60 Tahun 2008). Human resource competence (X2) encompasses individual ability, role fulfillment, accounting procedures, and training (Wardani & Ika, 2017). Organizational commitment (X3) comprises affective, continuance, and normative commitment (Widayatul & Heri, 2022). Technology utilization (Z) covers infrastructure, software, and maintenance (Wardani & Ika, 2017).

Data Analysis Methods

Descriptive statistical analysis provides an overview of the variables studied by examining mean, maximum, minimum, and standard deviation values. Hypothesis testing is conducted to verify theoretical assumptions using empirical data. This study employs Moderated Regression Analysis (MRA), where technology utilization moderates the relationship between internal control systems, human resource competence, organizational commitment, and financial report quality (Solimun et al., 2019). The t-test (partial test) determines whether individual independent variables significantly affect the dependent variable at a 5% significance level. A significance value above 0.05 indicates no significant impact, whereas a value below 0.05 confirms a significant influence. The F-test assesses the collective influence of independent variables on the dependent variable, with a significance level of 5% (Ghozali, 2016). The coefficient of determination (R^2) explains variations in the dependent variable, with values ranging from 0 to 1; a higher value indicates a stronger explanatory power of independent variables (Nugraha, 2022).

RESULT

Respondent Characteristics and Response

The descriptive analysis in this study is divided into two sections: an analysis of respondent demographics and an analysis of research variables. This approach aims to gain deeper insights into the respondents' questionnaire responses. A total of 164 respondents participated in the survey via Google Forms.

The demographic analysis includes respondents' institutional affiliations, job positions, and length of service. The highest number of respondents were from Lampung (29%), followed by South Sumatera (22%), Jambi (20%), Bengkulu (15%), and the Bangka Belitung Islands (14%). This distribution indicates that Lampung, South Sumatera, and Jambi contributed more significantly to the study. The majority of respondents worked in the finance department (46%), with other positions such as finance and asset management (29%) and planning and finance (7%) also represented. Educationally, most respondents held a bachelor's degree (69%), followed by master's (25%) and associate degrees (6%).

Regarding civil service ranks, the largest group belonged to the IV/a category (29%), reflecting their experience and policy knowledge. Most respondents had worked for 0-5 years (28%), suggesting adaptability and openness to new technologies. The distribution of institutions shows that the highest representation came from Lampung's regional government offices, particularly the education and finance departments (Data Processed, 2024).

The distribution of responses regarding the Organizational Commitment variable demonstrates varying perceptions of employees' attachment to their institutions. Most respondents reported feeling comfortable at their workplace, with 37% strongly agreeing and 33% agreeing. However, engagement with organizational issues appears low, as indicated by 33% strongly disagreeing and 38% disagreeing that they consider institutional problems as their own. Additionally, financial necessity plays a significant role in retention, with 24% agreeing and 38% strongly agreeing that salary needs influence their decision to stay.

This analysis highlights a high level of workplace comfort but weak emotional commitment to the organization. Employees may not strongly identify with the institution's goals and values. Despite financial incentives being a key retention factor, the awareness of moral obligations remains high, with 47% strongly agreeing. Organizations should enhance affective commitment by fostering a collaborative work culture and recognizing individual contributions.

Statistical indicators further reinforce these findings. The highest mean score (3.671) corresponds to workplace comfort, while the lowest score (2.268) reflects a lack of responsibility for organizational problems. A high standard deviation (1.735) regarding job security perceptions suggests differing views on career stability. Overall, enhancing emotional commitment is crucial for long-term employee retention and institutional success.

Moderated Regression Analysis (MRA)

Table 1. Moderated Regression Analysis (MRA)

Variabel	B	Sig.
(Constant)	-17,467	0,000
Internal Control System	0,303	0,000
Human Resources Competence	0,254	0,006
Organizational Commitment	0,446	0,000
Information Technology Use	1,183	0,000
Internal Control System * IT	-0,031	0,002
Human Resources Competence * IT	-0,023	0,317
Organizational Commitment * IT	0,039	0,036

The moderated regression analysis reveals that internal control systems, human resource competency, and organizational commitment significantly influence financial report quality, with coefficients of 0.303, 0.254, and 0.446, respectively. The utilization of information technology (IT) strengthens the impact of organizational commitment but weakens the influence of internal control. The interaction effect of IT and human resource competency is not statistically significant. The regression model suggests that IT enhances financial report quality while moderating other variables. These findings highlight the need to optimize IT usage to reinforce organizational commitment while addressing its potential negative impact on internal control effectiveness.

Model Feasibility Test (F Test)

The model feasibility test (F-test) results indicate a significance value of 0.000, demonstrating that the moderated regression model is valid. This confirms a significant relationship between independent, dependent, and moderating variables, ensuring the model's appropriateness for analyzing the impact of these variables on financial report quality.

Partial Test (T Test)

Table 1. Partial Test

H	Hypothesis	Result		
		Directions	Sig.	Conclusion
H1	The influence of internal control systems on the quality of financial reports (+)	+	0,000	Supported
H2	The influence of human resource competence on the quality of financial reports (+)	+	0.006	Supported
H3	The influence of organizational commitment on the quality of financial reports (+)	+	0,000	Supported
H4	The use of information technology can strengthen the influence of internal control systems on the quality of financial reports (+)	-	0,002	Unsupported
H5	The use of information technology can strengthen the influence of human resource competence on the quality of financial reports (+)	+	0,317	Unsupported
H6	The use of information technology can strengthen the influence of organizational commitment on the quality of financial reports (+)	+	0,036	Supported

The partial test (T-test) results indicate that internal control systems, human resource competencies, and organizational commitment positively influence financial report quality, with significance values of 0.000 and 0.006. However, the moderating effect of information technology utilization on the relationship between internal control systems and financial report quality is significant but negative (sig. = 0.002). Furthermore, information technology utilization does not moderate the effect of human resource competency on financial report quality (sig. = 0.317). Conversely, information technology utilization strengthens the relationship between organizational commitment and financial report quality (sig. = 0.036) in a positive direction. These findings suggest that while internal control systems, human resource competency, and organizational commitment directly impact the quality of financial reports in government agencies, the moderating role of information technology utilization weakens the influence of internal control systems, does not moderate human resource competency, yet reinforces the effect of organizational commitment.

Coefficient of Determination Test (R²)

The coefficient of determination test results indicate that the regression model has an R-Square value of 0.843, signifying that 84.3% of variations in financial report quality can be explained by the independent and moderating variables used in this study. The remaining percentage is attributed to other

factors. Additionally, the adjusted R-Square value of 0.836 confirms the model's reliability in explaining the dependent variable, demonstrating its robustness in assessing financial report quality determinants.

DISCUSSION

The Influence of Internal Control System on the Quality of Financial Reports

The findings of this study indicate that internal control systems exert a positive influence on financial report quality, as evidenced by a significance value of $0.000 < 0.05$. This supports the hypothesis that effective internal control mechanisms enhance financial reporting accuracy by minimizing recording errors and fraud. Aligned with stewardship theory, government officials, acting as responsible stewards, are motivated to ensure high-quality financial reports (Nining et al., 2022; Gasperz, 2019). These findings align with prior research demonstrating similar effects.

The Influence of Human Resource Competence on the Quality of Financial Reports

The study's findings reveal that human resource competency significantly influences financial report quality, with a significance value of $0.006 < 0.05$. This aligns with Resource-Based Theory, which posits that an organization's competitive advantage stems from its resources, including skilled personnel. Competent human resources enhance financial report quality through expertise and adaptability (Gasperz, 2019; Irafah, n.d.). These findings corroborate prior research demonstrating that human resource competency positively affects financial reporting accuracy and decision-making processes.

The Influence of Organizational Commitment on the Quality of Financial Reports

The findings indicate that organizational commitment significantly enhances financial report quality, as evidenced by a significance value of $0.000 < 0.05$. This aligns with Goal-Setting Theory, which posits that individuals with clear, attainable objectives are more motivated to achieve them. In the context of public institutions, strong organizational commitment fosters accuracy and transparency in financial reporting (Nugroho et al., 2019; Tampubolon & Ahmas, 2019). These results emphasize the importance of commitment in ensuring high-quality financial statements.

Utilization of Information Technology in Moderating the Influence of Internal Control System on the Quality of Financial Reports

The study reveals that information technology utilization weakens the impact of internal control systems on financial reporting quality, indicated by a significance value of $0.002 < 0.05$ and $\beta = -0.031$. Over-reliance on technology may reduce human oversight, cause system obsolescence, and increase cyber threats. This contradicts Stewardship Theory, which emphasizes trust in asset management (Dachi et al., 2019; Philadhelpia et al., 2020). Consequently, public confidence in financial reporting may decline despite technological advancements.

Utilization of Information Technology in Moderating the Influence of Human Resource Competence on the Quality of Financial Reports

The study finds that information technology utilization does not moderate the relationship between human resource competence and financial reporting quality, as indicated by a significance value of $0.317 > 0.05$. This may stem from the local government's lack of readiness in adopting technology despite implementing computerized systems. Consequently, technology usage does not enhance the effect of human resource competence (Kansah et al., 2023; Dachi et al., 2019), limiting its role in improving financial reporting quality.

Utilization of Information Technology in Moderating the Influence of Organizational Commitment on the Quality of Financial Reports

The study reveals that information technology utilization strengthens the influence of organizational commitment on financial reporting quality, as indicated by a significance value of $0.036 < 0.05$. Technology serves as a catalyst, streamlining accounting tasks and enabling employees to focus on data analysis. This aligns with goal-setting theory, which suggests that clear objectives enhance motivation. Prior research supports these findings, confirming the positive impact of technology and commitment on financial reporting quality (Nurul et al., 2020; Tampubolon et al., 2019).

CONCLUSION AND RECOMMENDATION

Conclusion

This study demonstrates that internal control systems, human resource competency, and organizational commitment exert a positive influence on the quality of financial reporting. Effective implementation of internal controls, the presence of highly skilled personnel, and strong organizational commitment collectively enhance the reliability and transparency of financial reporting. However, the utilization of information technology appears to attenuate the impact of internal control systems, primarily due to excessive reliance on automated processes, the rapid pace of technological obsolescence, and emerging cybersecurity vulnerabilities. In contrast, information technology does not moderate the effect of human resource competency, which may be attributed to the limited readiness of regional governments to adopt and integrate technological advancements. On the other hand, technology reinforces the relationship between organizational commitment and financial reporting quality by supporting effective goal-setting and performance evaluation mechanisms. Nonetheless, the limitation of this study lies in its geographical scope, which is confined to the South Sumatera region; therefore, the findings may not be generalizable to reflect conditions at the national level.

Recommendation

To address these issues, OPD should adapt to technological trends, provide continuous training in accounting and financial management, implement comprehensive internal controls, and foster a culture of accountability and transparency. Future research should explore additional factors influencing information technology utilization and involve government accounting practitioners. This study highlights weaknesses in internal control systems, offering recommendations to enhance government accountability and decision-making efficiency.

REFERENCES

- Adrian, R., Erlina, & Absah, Y. (2020). Analysis Of Factors Affecting Thne Quality Of Financial Statement Regency Apparatus Work Unit In The Government Of Aceh Tamiang Regency With Organizational Commitments As Moderating Variables. 274-282.
- Allen, NJ dan JP Meyer (1997), *Commitment in The Workplace Theory Research and Application*, Califotnia: Sage Publications.
- Dachi, A. I., Erlina, E., & Bukit, R. B. (2019). Analysis Of Factors Affecting The Quality Of Financial Statements Using Information Technology As Moderated Variables In The Government Of The South Nias Regency. *International Journal of Public Budgeting, Accounting and Finance (IJPBAF)*.
- Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16(1), 49-64. <https://doi.org/10.1177/031289629101600103>
- Ghozali, I. (2016) *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23*. Edisi 8. Semarang: Badan Penerbit Universitas Diponegoro.
- Detik. (2024, Maret 11). Pemprov Bengkulu raih opini WTP 7 kali berturut-turut. Detik. <https://www.detik.com/sumbagsel/berita/d-7365627/pemprov-bengkulu-raih-opini-wtp-7-kali-berturut-turut>
- Kansah, Dinda Dwi., Utamingtyas, Tri Hesti., dan Fauzi, Achmad. (2023). Pengaruh Kompetensi Sumber Daya Manusia Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Pemanfaatan Teknologi Informasi Sebagai Variabel Moderasi. *Journal Islamic Business and Entrepreneurship Volume 4 Nomor 1 Tahun 2023* DOI 10.46306/rev.v4i1.278
- Locke, Edwin A. 1960. Toward a theory of task motivation and incentives. *Organizational Behavior and Human Performance*. 3 (2), 157-189
- Maksyur, N. V. (2015). 4. Pengaruh Kualitas Sumber Daya Manusia, Komitmen Organisasi, Sistem Pengendalian Intern, Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan. *Journal Of Chemical Information And Modeling*, 53(9), 1689-1699.
- Nurul Fathia, A. R. T. & N. I. (2020). 6. Pengaruh Penerapan Sistem Pengendalian Internal Pemerintah, Pemanfaatan Teknologi Informasi, Dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Dengan Komitmen Organisasi Sebagai Variabel Moderating (Studi Kasus Organisasi Pemerintah. *Pekbis Jurnal*, 12(1), 13-24.

- Nugroho, Frasca Ardy., & Widhy Setryowati. (2019). Pengaruh Komitmen Organisasional, Sistem Informasi Akuntansi, Dan Peran Audit Internal Terhadap Kualitas Laporan Keuangan. *Journal of Economics and Banking* Volume 1 No. 2 Oktober 2019
- Philadelphiah, I. S., Suryaningrum, S., & Sriyono, S. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Standar Akuntansi Pemerintah, Good Governance, dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah. *J- ISCAN: Journal Of Islamic Accounting Research*, 2(1), 17-35.
- Ridzal, Nining Asniar., I Wayan Sujana., & Ernawati Malik. (2022). Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Intern Pemerintah terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Buton Selatan. *Owner : Riset & Jurna Akuntansi e -ISSN : 2548-9224 | p-ISSN : 2548-7507* Volume 6 Nomor 3, Juli 2022 DOI : <https://doi.org/10.33395/owner.v6i3.882>
- Septarini, Dina Fitri, dan Papilaya, Frans. (2016). Interaksi Komitmen Organisasi terhadap Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah. *Jurnal Ilmu Ekonomi & Sosial*, 7(2), 100-116.
- Solimun, Nurjannah, Amaliana, L., & Achmad Rinaldo Fernandes, A. (2019). Metode Statistika Multivariat Generalized Structured Component Analysis (GSCA) Pemodelan Persamaan Struktural (SEM). Malang: UB Press.
- Tampubolon, Fitri Mariana., & Ahmad Basid. (2019). Pengaruh Komitmen Organisasi, Kompetensi Sumber Daya Manusia Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Empiris pada Pemerintah daerah di wilayah Provinsi DKI Jakarta). *Oikos: Jurnal Kajian Pendidikan Ekonomi dan Ilmu Ekonomi*, ISSN Online: 2549-2284 Volume III Nomor 1, Februari 2019.\
- Wardani, dewi Kusuma dan Ika Andriyani. (2017). Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern terhadap Keandalan Pelaporan Keuangan Pemerintahan Desa di Kabupaten Klaten. *Jurnal Akuntansi* Vol. 5, No.2