The Effect of Implementation of Government Accounting Standards (SAP), Competence of Human Resources (HR), Utilization of Information Technology and Regional Financial Accounting Systems on the Quality of Financial Statements with the Internal Control System as a Moderating Variable (Study on Regional Apparatus Organizations of Merangin Regency)

Dwi Siyamsih[1]

[1]Prodi Ekonomi Syariah Fakultas Ekonomi dan Bisnis Islam Universitas Islam Negeri Sulthan Thaha Saifuddin Jambi, Indonesia

E-mail: dwisiyamsinh@gmail.com

Abstract

The purpose of this research is to determine the effect of SAP implementation, HR competency, IT use and regional financial accounting systems on the quality of financial reports with SPI as a moderating variable in Merangin Regency regional apparatus organizations. This research method is a quantitative research method, because this research is presented with numbers. The data collection techniques used were interview techniques and questionnaires. In this study, the population was the Regional Apparatus Organizations of Merangin Regency, totaling 26 OPDs consisting of 21 agencies and 5 agencies. Researchers took a sample of 104 people in 26 OPDs consisting of 21 departments and 5 agencies using purposive sampling technique where 4 people were taken from each OPD based on their position. The results of the research show that, in the partial test of the variable Implementation of Government Accounting Standards (SAP) (X1), the value of tcount (3.338) > ttable (1, 984), Human Resources (HR) (X2) value of tcount (-0.491) < ttable (1,998) Utilization of Information Technology (X3) tcount value (2,377) > ttable (1,984), Regional Financial Accounting System (X4) tcount value (2,130) > ttable (1,984), simultaneous test results obtained Fcount value is 51,940 greater than Ftable amounting to 2,460. The Internal Control System can moderate the relationship between the Regional Financial Accounting System and the Quality of OPD Financial Reports in Merangin Regency.

Keywords: SAP, HR, IT, SAKD, Financial Report Quality, SPI.

1. INTRODUCTION

Public sector organizations are organizations that aim to provide/produce public goods. The objectives of public sector organizations are different from those of private sector organizations. From an economic point of view, the public sector can be understood as an entity whose activities are related to efforts to produce public goods and services in order to meet public needs and rights (Ulum, 2004). The phenomenon of strengthening accountability demands encourages the government to improve the performance of Regional Work Units (SKPD) in order to produce quality financial reports. Financial reports are a reflection of being able to find out whether a government activity has gone well, therefore the government is required to be able to produce quality financial reports (Kadek et al, 2014).

Good financial management must be managed by competent human resources and master information technology. To achieve this, a government agency needs a strong internal control system. Quality financial reports are financial reports that have relevant, reliable, comparable and understandable characteristics (PP Number 71, 2010). In this case, namely Government Accounting Standards. Where based on Government Regulation Number 71 of 2010 government accounting standards are guidelines in preparing and presenting financial statements. Government accounting standards are absolute requirements that must

be used as guidelines so that the quality of financial statements in Indonesia can be improved (PP No. 71 of 2010).

Financial statements are products resulting from accounting disciplines, so that in preparing financial reports, people who are competent in accounting are needed. Therefore, HR competence is one of the factors that determine whether a financial report is of quality or not. Competence is a characteristic of a person that can be seen from the skills, knowledge, and abilities he has in terms of completing the tasks assigned to him (Hervesi, 2005 in Indriasari 2008).

In addition to the application of Government Accounting Standards (SAP) and Human Resource Competencies (HR), another factor that can affect the quality of government financial reports is the use of information technology. Technology is seen as a tool used by individuals to complete their tasks (Nurillah, 2014). The use of information technology makes it easier for local governments to prepare LKPD, besides that by utilizing the development of information technology, the preparation of financial reports can be done more quickly and on time.

The obligation to utilize information technology by the government and local governments is regulated in Government Regulation No. 65 of 2010 concerning amendments to Government Regulation No. 56 of 2005 concerning Regional Financial Information Systems, Government Regulation No. 56 of 2005 itself is a replacement for Government Regulation No. 11 of 2001 concerning Regional Financial Information Systems (PP No. 65 of 2010).

In addition, the preparation of financial reports also requires an accounting system. Where to produce regional financial reports a regional financial accounting system is needed. The regional financial accounting system (SAKD) is a procedure from the initial stage of data collection to financial reporting on accountability for the implementation of the APBD (Permendagri No. 59 of 2007). If the accounting system is not understood, it will hinder the preparation of financial reports.

Based on the initial observations of researchers in several Regional Apparatus Organizations (OPD), it is known that financial reports have implemented government accounting standards, this can be seen from the use of accrual-based accounting standards, it's just that the implementation is not optimal, due to the limited human resource capabilities contained in several OPDs, where there are employees in the finance section who still have low class ranks and the lack of training received by these employees (Observation, January 17, 2018).

The phenomenon that researchers found regarding the utilization of information technology is the lack of use of the internet as an information medium, this can be seen from the absence of financial reports, which are published on the official website of the Merangin Regency Government and OPD. Generally, agencies in the Merangin Regency Government only utilize SIMDA (Regional Management Information System), the disadvantage of using SIMDA is that it cannot be accessed by the public, because it works on a local network not the internet (Interview, Mulyadi as Head of the Finance Subdivision of the Social Service, January 17, 2018, at 11:30).

Other problems related to the implementation of the Regional Financial Accounting System that researchers found were cash expenditure accounting procedures, where cash is recorded when preparing financial reports not when money transfers from the hands of the expenditure treasurer, besides the weak accounting procedures for fixed assets / regional property, where many assets are not recorded with certainty and the condition of these assets is not well controlled (Interview, Mulyadi as Head of the Finance Section of the Social Service, January 17, 2018, at 11:30).

With regard to the Internal Control System carried out at the OPD of the Merangin Regency Government, it has not gone well, this is because there is no SK (Decree) issued by the Head of the OPD regarding the composition of the OPD

internal supervisory team and its duties and functions (Interview, Mulyadi as Head of the Social Service Finance Subdivision, January 17, 2018, at 11:30).

Based on the explanation and previous research above, researchers are interested in re-examining "The Effect of SAP Implementation, HR Competence, IT Utilization and Regional Financial Accounting Systems on the Quality of Financial Statements with SPI as a Moderating Variable (Study on Regional Apparatus Organizations of Merangin Regency)".

2. METHOD

This type of research is quantitative research, because this research is presented with numbers. With research that examines the Effect of SAP Implementation, HR Competence, IT Utilization and Regional Financial Accounting Systems on the Quality of Financial Statements with SPI as a Moderating Variable. With the following conceptual framework image:
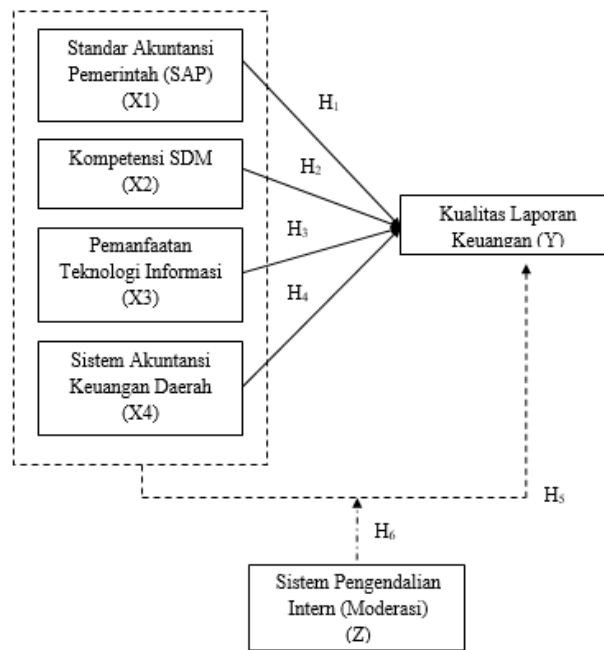
Gambar 1 : Kerangka Konseptual Penelitian

Keterangan :
———————➤ : Parsial
- - - - - - -➤ : Simultan
-·-·-·-·-·➤ : Moderasi

Object, Population and Sample.

In this study, the object of research is the financial statements of the Regional Apparatus Organization of Merangin Regency. In this study, the population is the Regional Apparatus Organization of Merangin Regency, totaling 26 OPDs consisting of 21 offices and 5 agencies. The sampling technique used in this study was to use purposive sampling technique, researchers took a sample of 104 people in 26 OPDs consisting of 21 departments and 5 agencies. Where each OPD is taken 4 people based on their position, with the following details: Head of Service, Secretary of Service, Head of Finance Subdivision and Expenditure Treasurer.

Tabel 1 Definisi Operasional Variabel

Variabel	Definisi Operasional	Indikator	Skala
Penerapan Standar Akuntansi Pemerintahan (X1)	Prinsip-prinsip akuntansi yang diterapkan dalam menyusun dan menyajikan Laporan dalam rangka menciptakan transparansi Keuangan Pemerintah dan akuntabilitas penyelenggaraan akuntansi pemerintah	1. Kesesuaian sistem akuntansi keuangan yang digunakan sudah memenuhi standar akuntansi pemerintahan (SAP) yang berbasis akrual 2. Prosedur pencatatan transaksi dilakukan berdasarkan standar pencatatan akuntansi pada umumnya	Likert
Kompetensi Sumberdaya Manusia (X2)	kemampuan dan karakteristik yang dimiliki seorang Pegawai Negeri Sipil berupa pengetahuan, keterampilan, dan sikap perilaku yang diperlukan dalam pelaksanaan tugas jabatannya, sehingga Pegawai Negeri Sipil tersebut dapat melaksanakannya tugasnya secara profesional, efektif dan efisien. (Keputusan Kepala BKN	1) Pengetahuan 2) Keterampilan 3) Sikap (Keputusan Kepala BKN No 46A Tahun 2007)	Likert
Pemanfaatan Teknologi Informasi (X3)	Pemanfaatan teknologi informasi merupakan penggunaan secara optimal dari komputer (*mainframe, mini, micro*), perangkat lunak (*software*), *database*, jaringan (*internet, intranet*), *electronic commerce*, dan jenis lainnya yang berhubungan dengan teknologi **(Wilkinson *et al.*, 2000).**	1) Sistem akuntansi sesuai SAP 2) Jaringan internet 3) Jaringan internet termanfaatkan dengan baik 4) Aplikasi yang digunakan 5) Laporan keuangan terkomputerisasi 6) Software susuai dengan UU	Likert
Sistem Akuntansi Keuangan Daerah (X4)	Sistem akuntansi pemerintahan daerah meliputi serangkaian prosedur mulai dari proses pengumpulan data, pencatatan, pengikhtisaran, sampai dengan pelaporan keuangan dalam rangka pertanggungjawaban pelaksanaan APBD yang dapat dilakukan secara manual atau menggunakan aplikasi komputer. **Permendagri Nomor 13 Tahun 2006**	1. prosedur akuntansi penerimaan kas; 2. prosedur akuntansi pengeluaran kas; 3. prosedur akuntansi aset tetap/barang milik daerah; dan 4. prosedur akuntansi selain kas. **Permendagri Nomor 13 Tahun 2006**	Likert
Kualitas Laporan Keuangan Pemerintah Daerah (Y)	Ukuran-ukuran normatif yang perlu diwujudkan dalam informasi akuntansi sehingga dapat memenuhi tujuannya **(PP No 24 Tahun 2005 tentang SAP)**	1) Relevan 2) Andal 3) Dapat dibandingkan 4) Dapat dipahami **(PP No 24 Tahun 2005 tentang SAP)**	Likert

| Sistem Pengendalian Intern (Z) | proses yang integral pada tindakan dan kegiatan yang dilakukan secara terus menerus oleh pimpinan dan seluruh pegawai untuk memberikan keyakinan memadai atas tercapainya tujuan organisasi melalui kegiatan yang efektif dan efisien, keandalan pelaporan keuangan, pengamanan aset negara, dan ketaatan terhadap peraturan perundang-undangan **PP Nomor 60 Tahun 2008 Tentang SPIP** | a. reviu atas kinerja Instansi Pemerintah yang bersangkutan;
b. pembinaan sumber daya manusia;
c. pengendalian atas pengelolaan sistem informasi;
d. pengendalian fisik atas aset;
e. penetapan dan reviu atas indikator dan ukuran kinerja;
f. pemisahan fungsi;
g. otorisasi atas transaksi dan kejadian yang penting;
h. pencatatan yang akurat dan tepat waktu atas transaksi dan kejadian;
i. pembatasan akses atas sumber daya dan pencatatannya;
j. akuntabilitas terhadap sumber daya dan pencatatannya; dan
k. dokumentasi yang baik atas Sistem Pengendalian Intern serta transaksi dan kejadian penting
PP Nomor 60 Tahun 2008 Tentang SPIP | |

Sumber: Data diolah, 2018

Data Analysis Technique

In this study, the data analysis technique used multiple linear regression data analysis techniques with multiple linear regression test prerequisites (normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test). But before that, the validity and reliability analysis of this research questionnaire was carried out. With further testing after multiple linear regression followed by moderation testing.

3. RESULTS AND DISCUSSION
Uji Validitas

Tabel 2 Hasil Uji Validitas

Variabel	Pernyataan	r_{hitung}	r_{tabel}	Keterangan
Penerapan Standar Akuntansi Pemerintahan (X1)	SAP1	0, 716	0, 256	Valid
	SAP2	0, 805	0, 256	Valid
	SAP3	0, 771	0, 256	Valid
	SAP4	0, 754	0, 256	Valid
	SAP5	0, 814	0, 256	Valid
	SAP6	0, 713	0, 256	Valid
	SAP7	0, 764	0, 256	Valid
Kompetensi Sumberdaya Manusia (X2)	SDM1	0, 711	0, 256	Valid
	SDM2	0, 865	0, 256	Valid
	SDM3	0, 658	0, 256	Valid
	SDM4	0, 620	0, 256	Valid
	SDM5	0, 741	0, 256	Valid
	SDM6	0, 831	0, 256	Valid
	SDM7	0, 582	0, 256	Valid
	SDM8	0, 661	0, 256	Valid
	SDM9	0, 793	0, 256	Valid

	TI1	0, 783	0, 256	Valid
	TI2	0, 702	0, 256	Valid
Teknologi	TI3	0, 764	0, 256	Valid
Informasi (X3)	TI4	0, 734	0, 256	Valid
	TI5	0, 762	0, 256	Valid
	TI6	0, 729	0, 256	Valid
	SAKD1	0, 693	0, 256	Valid
	SAKD2	0, 702	0, 256	Valid
Sistem	SAKD3	0, 651	0, 256	Valid
Akuntansi	SAKD4	0, 889	0, 256	Valid
Keuangan	SAKD5	0, 736	0, 256	Valid
Daerah (X4)	SAKD6	0, 750	0, 256	Valid
	SAKD7	0, 803	0, 256	Valid
	SAKD8	0, 889	0, 256	Valid
	LK1	0, 741	0, 256	Valid
	LK2	0, 816	0, 256	Valid
Kualitas	LK3	0, 597	0, 256	Valid
Laporan	LK4	0, 750	0, 256	Valid
Keuangan (Y)	LK5	0, 746	0, 256	Valid
	LK6	0, 777	0, 256	Valid
	SPI 1	0, 719	0, 256	Valid
	SPI 2	0, 842	0, 256	Valid
Sistem	SPI 3	0, 788	0, 256	Valid
Pengendalian	SPI 4	0, 532	0, 256	Valid
Intern (Z)	SPI 5	0, 752	0, 256	Valid
	SPI 6	0, 778	0, 256	Valid

Sumber : Data Olahan SPSS

r_{tabel} in the instrument test in this study obtained from a significance value of 0.05 with a two-sided test and the number of respondents tested as many as 104 people obtained a value of 0.256. So it can be concluded that all instrument items are valid and can be used for further data analysis.

Tabel 3 Hasil Uji Reliabilitas

| Variabel	Nilai *Cronbach's Alpha*	Batas Reliabilitas	Keterangan
Penerapan Standar Akuntansi Pemerintahan	0. 880	0.60	Reliabel
Kompetensi Sumberdaya Manusia	0. 883	0.60	Reliabel
Pemanfaatan Teknologi Informasi	0. 840	0.60	Reliabel
Sistem Akuntansi Keuangan Daerah	0. 835	0.60	Reliabel
Kualitas Laporan Keuangan Pemerintah Daerah	0. 834	0.60	Reliabel
Sistem Pengendalian Intern	0. 835	0.60	Reliabel

Sumber: data primer yang diolah, 2018

Based on table 3 above, the results of data testing show that each statement item on each research variable has Cronbach's Alpha> 0.60 so that all statement items on each research variable are declared reliable and can be distributed to respondents to serve as research instruments.

Classical Assumption Test
Normality Test
The residual distribution is said to be normal if the points spread along the diagonal line.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kualitas Laporan Keuangan
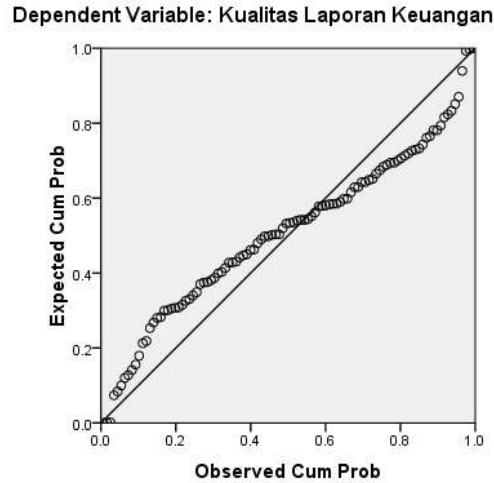
Gambar 2. Grafik Normal P-Plot

From the Normal P-Plot graph above, it can be seen that the points follow the diagonal line, so it can be concluded that the residues are normally distributed (visually).

Multicollinearity Test

Tabel 5 Hasil Uji Multikolinieritas

Coefficients^a

| Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	3.997	1.560		2.563	.012		
Standar Akuntansi Pemerintahan	.372	.111	.454	3.338	.001	.176	5.683
Kompetensi Sumberdaya Manusia	-.029	.059	-.042	-.491	.624	.454	2.204
Teknologi Informasi	.280	.118	.282	2.377	.019	.232	4.314
Sistem Akuntansi Keuangan Daerah	.133	.062	.179	2.130	.036	.463	2.158

a. Dependent Variable: Kualitas Laporan Keuangan

Sumber: Output SPSS (olah data)

Based on the table above, it can be seen that the Tolerance value for each independent variable is above 0.1 and the VIF value is below 10. This shows that there is no Multicollinearity between the independent variables.

Heteroscedasticity Test

Gambar 2. Grafik Scatterplot

Dependent Variable: Kualitas Laporan Keuangan
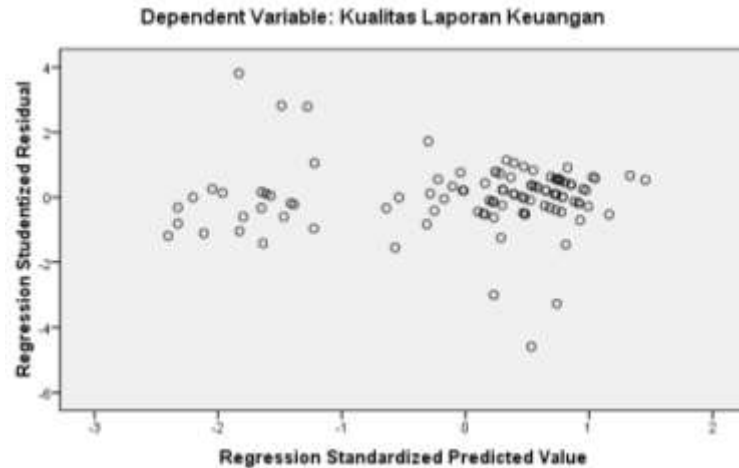
From the scatterplot graph above, it can be seen that the points spread above and below the number 0 on the Y axis without forming a specific pattern. So it can be concluded that there is no Heteroscedasticity in the regression model.

Multiple Linear Regression Analysis

whose results can be seen in the following table:

Tabel 6 Hasil Analisis Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	3.997	1.560		2.563	.012		
Standar Akuntansi Pemerintahan	.372	.111	.454	3.338	.001	.176	5.683
Kompetensi Sumberdaya Manusia	-.029	.059	-.042	-.491	.624	.454	2.204
Teknologi Informasi	.280	.118	.282	2.377	.019	.232	4.314
Sistem Akuntansi Keuangan Daerah	.133	.062	.179	2.130	.036	.463	2.158

a. Dependent Variable: Kualitas Laporan Keuangan

Based on table 4.19 above, the regression equation can be obtained as follows

:**Y = 3.997 + 0.372 (X$_1$) - 0.029 (X$_2$) + 0.280 (X$_3$) + 0.133 (X$_4$) + e**

The result of t test (Partial)

Tabel 7 Hasil Uji t (parsial)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.997	1.560		2.563	.012		
	Standar Akuntansi Pemerintahan	.372	.111	.454	3.338	.001	.176	5.683
	Kompetensi Sumberdaya Manusia	-.029	.059	-.042	-.491	.624	.454	2.204
	Teknologi Informasi	.280	.118	.282	2.377	.019	.232	4.314
	Sistem Akuntansi Keuangan Daerah	.133	.062	.179	2.130	.036	.463	2.158

a. Dependent Variable: Kualitas Laporan Keuangan

Sumber: Output SPSS (olah data)

Based on table 4.23 above, it can be explained as follows:
1) The significance value of 0.001 <0.05, it can be concluded that the Application of Government Accounting Standards has a significant effect on the Quality of Financial Statements in the Regional Apparatus Organization of Merangin Regency.
2) The tcount value (-0.491) < ttable (1.998), so H0 is accepted and Ha is rejected. This means that partially the Human Resources Competency variable (HR) has no effect on the Quality of Financial Statements.
3) The significance value of 0.019> 0.05, it can be concluded that the Utilization of Information Technology has an effect but is not significant on the Quality of Financial Statements at the Regional Apparatus Organization of Merangin Regency.
4) The significance value of 0.036> 0.05, it can be concluded that the Regional Financial Accounting System has an effect but is not significant to the Quality of Financial Statements in the Regional Apparatus Organization of Merangin Regency.

Hasil Uji F (simultan)

Tabel 8 Hasil Uji F (simultan)

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	928.114	4	232.029	51.940	.000[a]
	Residual	442.261	99	4.467		
	Total	1370.375	103			

a. Predictors: (Constant), Sistem Akuntansi Keuangan Daerah, Kompetensi Sumberdaya Manusia, Teknologi Informasi, Standar Akuntansi Pemerintahan

b. Dependent Variable: Kualitas Laporan Keuangan

The significance value is 0.000 <0.05 So it can be concluded that the variables of the Effect of Implementation of Government Accounting Standards (X1), Human Resources Competence (X2), Utilization of Information Technology (X3) and Regional Financial Accounting System (X4) simultaneously have a positive and significant effect on the Quality of Financial Statements (Y) at the Regional Apparatus Organization of Merangin Regency.

Moderation Testing.

Testing the fourth hypothesis to see the effect of the interaction between moderating and independent variables using the absolute difference value test.

Tabel 8 Pengujian Moderasi.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.766	2.714		2.861	.005
	Standar Akuntansi Pemerintahan	-.291	.627	-.356	-.465	.643
	Kompetensi Sumberdaya Manusia	.156	.267	.226	.585	.001
	Teknologi Informasi	1.690	.614	1.702	2.751	.007
	Sistem Akuntansi Keuangan Daerah	-.843	.269	-1.135	-3.134	.002
	SAP SPI	.025	.029	1.232	.866	.000
	SDM SPI	-.009	.013	-.529	-.729	.468
	TI SPI	-.067	.029	-2.660	-2.324	.022
	SAKD SPI	.045	.012	2.323	3.656	.000

a. Dependent Variable: Kualitas Laporan Keuangan

Based on the results of data processing obtained as shown in table 4.26 above, the following equation can be prepared:

$$Y = 7.766 - 0.291 + 0.156 + 1.690 - 0.843 + 0.025 - 0.009 - 0.067 + 0.045 + e$$

Persamaan tersebut dapat dijelaskan sebagai berikut:
1. X1 nilai koefisien sebesar - 0.291, nilai signifikansi 0.643 (> 0,05).
2. X2 nilai koefisien sebesar 0.156, nilai signifikansi 0.002 (< 0,05).
3. X3 nilai koefisien sebesar 1.690, nilai signifikansi 0.007 (< 0,05).
4. X4 nilai koefisien sebesar - 0.843, nilai signifikansi 0.002 (< 0,05).
5. SAP_SPI nilai koefisien sebesar 0.025 dengan nilai signifikansi 0.000 (< 0,05).
6. SDM_SPI nilai koefisien sebesar - 0.009 dengan nilai signifikansi 0.468 (> 0,05).
7. TI_SPI nilai koefisien sebesar - 0.067 dengan nilai signifikansi 0.022 (> 0,05).
8. SAKD_SPI nilai koefisien sebesar 0.045 dengan nilai signifikansi 0.000 (< 0,05).

The SAP_SPI variable (interaction between X1 and Z) is significant, so it can be concluded that the Internal Control System can moderate the relationship between the Application of Government Accounting Standards and the Quality of OPD Financial Statements in Merangin Regency. Meanwhile, the HR_SPI variable (interaction between X2 and Z) and the IT_SPI variable (interaction between X3 and Z) are not significant, so it can be concluded that the Internal Control System cannot moderate the relationship between Human Resource Competence and Information

Technology Utilization with the Quality of OPD Financial Reports in Merangin Regency. While the SAKD_SPI Variable (interaction between X4 and Z) turns out to be significant, so it can be concluded that the Internal Control System can moderate the relationship between the Regional Financial Accounting System and the Quality of OPD Financial Reports in Merangin Regency

4. CONCLUSION

Based on research, the application of Government Accounting Standards has a significant effect on the quality of financial reports in the Regional Apparatus Organization (OPD) of Merangin Regency. Conversely, the variable competence of human resources (HR) has no effect on the quality of financial reports. The use of information technology has an effect but is not significant on the quality of financial reports on the OPD of Merangin Regency, as well as the regional financial accounting system which also has an effect but is not significant. Overall, all independent variables have a significant effect on the quality of financial reports in the OPD of Merangin Regency. The Internal Control System can moderate the relationship between the application of Government Accounting Standards and the quality of OPD financial reports in Merangin Regency. However, the Internal Control System cannot moderate the relationship between HR competencies and the use of information technology with the quality of OPD financial reports in Merangin Regency. Meanwhile, the interaction variable between the Regional Financial Accounting System and the Internal Control System (SAKD_SPI) turns out to be significant, so it can be concluded that the Internal Control System can moderate the relationship between the Regional Financial Accounting System and the quality of OPD financial reports in Merangin Regency.

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