

THE INFLUENCE OF ACCOUNTING UNDERSTANDING AND APPLICATION OF REGIONAL FINANCIAL INFORMATION SYSTEMS ON QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORT WITH HUMAN RESOURCE COMPETENCIES AS MODERATING VARIABLE (EMPIRICAL STUDY OF THE GOVERNMENT PEKANBARU CITY)

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Abstract

This study aims to determine the influence of Accounting Understanding an Application, financial accounting systems human resource competency on the quality of regional financial statement. Based on PP No. 71 year 2010, state and local government financial statement quality have to meet the qualitative characteristic. Factors examined include Accounting understanding, human resource competency financial accounting system and the quality of regional financial statement. The used sampling method is purposive sampling. Data collection is done by giving as many as 90 copies, copies of the questionnaire, which was distributed to respondents who are staff financial in Pekanbaru City. The Data obtained are then analyzed using SPSS 21.00. Based on the analysis results, obtained that applicatin of Accounting and the financial accounting systems have a positive and significant effect to the quality of financial reporting information in OPD Pekanbaru City and human resource competency can be used as a moderating variable.

INTRODUCTION

1.1. Background

The local government that is the object of discussion in this study is The Level II Local Government. Just like Level I Local Government and Central Government, Level II Local Government has an obligation to organize or make local financial statements in accordance with government accounting standards. The phenomenon that is the main highlight today in public sector organizations in Indonesia is the demand for accountability and transparency for public institutions both in the center and in the region. In government organizations, public accountability can be said to be a form of providing information and for the activities and financial performance of the government to interested parties to the information. Mardiasmo (2009: 87) explained that public accountability as the obligation of the agent to provide accountability, present, report, and disclose all activities and activities for which he is responsible to the principal who has the right to hold such accountability in the form of financial statements.

According to the results of bpk examination (IHSP, 2017:94) nationally on 533 local government financial statements (LKPD) in 2016, BPK only provides WTP opinion on 375 (70%) LKPD, WDP opinion on 139 (26%) LKPD, TMP opinion on 23 (4%) LKPD. In general, for LKPD who have not obtained WTP opinion because they still have weaknesses in financial reporting in accordance with SAP. BPK found several cases of weaknesses in the accounting and reporting control system, consisting of interim financial statements not compiled comparatively with the previous year, recording not / not done accurately, the process of preparing reports is not in accordance with the provisions, late to submit reports, problems of weaknesses in the control system of revenue and expenditure budget implementation where the implementation of policies resulted in increased spending and revenue, and the mechanism of management of receipts is not in accordance with the provisions, sop is not addressed, the problem of weaknesses in the internal control structure where the soup has not been prepared / incomplete, the internal supervisory unit is not optimal and there is no separation of adequate tasks and functions and accounting and reporting information systems have not been supported by adequate human resources.

From the results of BPK audit of Pekanbaru City financial report, from 2010-2016

Table 1 BPK Opinion on Pekanbaru City Financial Report

Year	BPK Opinion
2010	Wajar Dengan Pengecualian (WDP)
2011	Wajar Dengan Pengecualian (WDP)
2012	Wajar Dengan Pengecualian (WDP)
2013	Wajar Dengan Pengecualian (WDP)
2014	Wajar Dengan Pengecualian (WDP)
2015	Wajar Dengan Pengecualian (WDP)
2016	Wajar Tanpa Pengecualian (WTP)

Sumber : www.pekanbaru.bpk.go.id, 2020

For the past 7 years the quality of the Regional Government Financial Report (LKPD) of Pekanbaru City in accordance with bpk opinion only in 2016 obtained a Fair opinion without Exception (WTP) on the LKPD of Pekanbaru City. From 2010 to 2015, the Audit Board of the Republic of Indonesia gave a Reasonable Opinion With Exceptions to the Financial Statements of the Pekanbaru City Government. BPK found that the weakness of the internal control system in the preparation of financial statements is the presentation of tax receivables is inaccurate, the value of the Building Permit levy receivable cannot be believed to be reasonable, the fixed assets of the Pekanbaru city government on the balance sheet have not been presented in full and accurate and the Management Rights (HPL) has not been recorded on the balance sheet of Pekanbaru city.

According to Government Regulation (PP) No. 65 of 2010, SIKD provides benefits or convenience in processing regional financial management data and other related data into information presented to the

community and as a basis for decision making in the framework of planning, implementing, and reporting local government accountability. This is in line with silviana and antoni research (2014: 14) which obtained the results of SIKD significantly affect the quality of local government financial statements. Thus the utilization of SIKD in the process of preparing financial statements will be able to improve the quality of information on financial statements. The above conditions show that government accounting and accounting reporting controls have not been implemented optimally, so it has an influence on the fairness of government financial reporting. Regional financial management is influenced by limited human resources who master and understand about the science of accounting in regional financial management while according to Desiana (2014: 7) Financial statements are products produced by accounting disciplines, so to produce financial statements required competent people. This is in line with Ihsanti's research (2014: 4) that financial statements are a product produced by accounting fields or disciplines. Therefore, it takes competent Human Resources (HR) to produce a quality financial report. In other words, the accounting understanding element plays an important role in the financial management of the region.

According to Nasrudin (2010: 2), human resources are the key to the success of an agency or company because human resources in an agency have high value due to ability, knowledge, and skills. Human resource competence is the ability of a person or individual of an organization (institutional) or a system to carry out its functions or authority to achieve its goals effectively and efficiently. Therefore, hr competence is one of the main factors for the realization of quality output, in this case the financial statements of local governments. Related to the preparation of regional financial statements in accordance with SAP, it is necessary to pay attention to the quality of human resources involved with the preparation of local government financial statements, such as an understanding of SAP. According to Tuasikal (2012: 6) To produce financial information that is useful for users, financial statements must be prepared by personnel who have competence in the field of regional financial management and accounting systems. This understanding of SAP is necessary so that the results of regional financial statements are more qualified (relevant, reliable, understandable, and comparable).

The incomprehension of local government officials on local financial management guidelines makes education and training (training) as an effort to overcome difficulties in compiling financial statements. This is in line with Government Regulation No. 101 of 2000 on Education and Training of Civil Servants article 10 which states that in an effort to improve the competence of Civil Servants, one of the efforts made is through the implementation of Education and Training (Diklat) programs in the position. In addition, the basic and important thing of Accounting Understanding in the preparation of regional financial statements is one of them is the accounting system. As the understanding of the Regional Financial Accounting System (SAKD) is a series of procedures ranging from the process of data collection, recording, accounting, to financial reporting, in order to account for the implementation of APBD that can be done manually or using computer applications (Permendagri No. 64 of 2013)

1.2 Problem Formula

Based on the formulation of the problems that have been submitted before, the purpose of this research is to (1) to find out and analyze the influence of Accounting Understanding on HR Competence in Regional Device Organizations (OPD) of Pekanbaru city? (2) To find out and analyze the effect of The Application of Information Systems on HR Competence in Regional Device Organization (OPD) of Pekanbaru city? (3) To know and analyze the influence of human resource competence moderates the relationship between understanding Accounting and the quality of local government financial statements in Regional Device Organizations (OPD) of Pekanbaru city (4) To know and analyze the influence of human resource competence moderates the relationship between the Application of Regional Financial Accounting Information System and the quality of local government financial statements in Regional Device Organizations (OPD) of Pekanbaru city.

1.3 Research Objectives

Based on the formulation of the problems that have been submitted previously, the purpose of this study is (1) To find out and analyze the influence of accounting understanding on human resource competence in the Regional Device Organization (OPD) of Pekanbaru city (2) To find out and analyze the effect of the application of regional financial information systems on human resource competence in regional device organizations (OPD) of Pekanbaru city (3) To find out and analyze the effect of the company. Human resources moderates the relationship between accounting understanding and the quality of local government financial statements at regional device organizations (OPD) of Pekanbaru city (4) To find out and analyze the influence of human resource competence moderates the relationship between the application of regional financial information systems and the quality of local government financial statements in regional device organizations (OPD) of Pekanbaru city.

1.4 Benefits of Research

If the purpose of this research can be met, then the expected benefits of this research are (1) For Local Government (OPD Kota Pekanbaru): It is expected to be an input in supporting the implementation of regional autonomy, especially will improve the performance of local government agencies in realizing good corporate governance in the Regional Device Organization (OPD) of Pekanbaru city. (2) For Academics: Academic, it is expected that this research can add academic insight and is a place to pour knowledge obtained during lectures in the Department of Accounting of the College of Economics (STIE) Pelita Indonesia

REVIEW OF LITERATURE

2.1. Quality of Financial Statements

Financial statements are a form of accountability for the management of economic resources owned by an entity. Published financial statements must be prepared in accordance with applicable accounting standards in order for such financial statements to be compared with the previous period's financial statements or compared to the entity's clear financial statements (Fauzia, 2014;89).

According to Government Regulation No. 71 of 2010, the definition of financial statements is a structured report on the financial position and transactions conducted by a reporting entity. Reporting entity is a government unit consisting of one or more accounting entities that according to the provisions of the laws and regulations are obliged to present accountability reports, in the form of general-purpose financial statements, consisting of the central government, local government, each state ministry or institution in the central government environment and organizational units in the central / local government environment or other organizations, if according to the laws and regulations the organization unit is obliged to present financial statements.

According to Government Regulation No.24 of 2005 in annex II paragraphs 51 and 52, it is said that the Financial Statements present reasonably the report of the realization of the budget, balance sheet, cash flow statement, and records of financial statements.

Meanwhile, according to Government Regulation No.71 of 2010 in appendix II paragraph 50, said the financial statements present in full the information needed by the user. The information required by the user of the financial statements can be placed on the advance sheet of the financial statements or records of the financial statements.

Table 2. Difference in Components of Financial Statements According to PP No.24/2005 with PP No.71/2010

PP No.24 Tahun 2005	PP No.71 Tahun 2010
Components of The Principal Financial Statements: 1. Balance Sheet 2. Budget Realization Report 3. Cash Flow Statement 4. Notes on Financial Statements	Financial Statement Component: A. Budget report: 1. Budget Realization Report 2. Report on Changes in Budget Balance More
Optional reports: 1. Financial Performance Report 2. Report on Changes in The Quality	B. Financial Statements 1. Balance Sheet 2. Operational Report 3. Cash Flow Statement 4. Equity Change Report 5. Notes on Financial Statements

Source: PP No.71 Tahun 2010

Based on Permendagri 64 of 2013 on the Application of Accrual-Based Government Accounting Standards, the Financial Statements generated in ACCRUAL-Based SAP are Budget Realization Report, Over Budget Balance Change Report, Balance Sheet, Operational Report, Cash Flow Statement, Equity Change Statement, and Notes on Financial Statements.

The purpose of public sector financial statements according to Mardiasmo (2008), namely (a) Compliance and Management (Compliance and Stewardship): Financial statements are used with the aim of providing assurance to users of financial statements and the authorities that resource management has been carried out in accordance with the provisions of other laws and regulations that have been established. (b) Accountability and Retrospective Reporting: Financial statements are used as a form of accountability to the public, used to monitor performance and evaluate management, provide a basis for observing trends between timeframes, achieving predetermined goals, and comparing them with the performance of other similar organizations if any. Financial statements also allow outsiders to obtain cost information on goods and services received, and make it possible for them to assess the efficiency and effectiveness of the use of organizational resources.

Qualitative characteristics of financial statements according to Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP) are qualitative characteristics of financial statements are normative measures that need to be realized in accounting information so as to meet its objectives. The following four characteristics are normative prerequisites necessary so that the government's financial statements can meet the desired quality (a) Relevant (b) Reliable (c) Can be understood (d) Can be understood

In general, the purpose and function of public sector financial statements is (a) Compliance and Management of financial statements used to provide assurance to users of financial statements and authorizing authorities that resource management has been carried out in accordance with the provisions of other established laws and regulations. (b) Accountability and Retrospective Reporting: Financial statements are used as a form of accountability to the public. (c) Planning and Information Authorization Financial statements serve to provide the basis of policy planning and activity in the future. Financial statements serve to provide supporting information regarding the authorization of the use of funds. (d) Continuity of Organization: Financial statements serve to assist the reader in determining whether an organization or work unit can continue providing goods and services (services) in the future. (e) Public Relations: Financial statements serve to provide an opportunity for organizations to submit statements on achievements that have been achieved to users influenced by employees and the public. Financial statements serve as a means of communication with the public and other interested parties. (f) Sources of facts and figures: Financial statements aim to provide information to various interest groups who want to know the organization more deeply.

2.2. Human Resource Competence

In the corporate environment, both domestically and abroad, initially there are only 2 types of definitions of competence that are growing rapidly according to Hutapea and Thoha (2008: 3) namely: (a) Competence defined as an overview of what must be known or done in order to carry out their work well (Miller, Rankin and Neathey, 2001: 59). Understanding this type of competence is known as Technical or Functional Competency or can also be called Hard Skills / Hard Competency (hard competence). This type of competence originated and developed in the UNITED KINGDOM and is widely used in European countries and in Commonwealth countries. Technical competence is in the work, which is to describe the responsibilities, challenges, and work goals that must be done or achieved by the stakeholder so that the stakeholder can perform well. (b) Competence that describes how a person is expected to behave in order to carry out his or her job properly. Understanding this type of competence is known as Behavioral Competencies or can also be called soft skills (Soft competence). Please note here that behavior is an action so that the competence of behavior will be idealized if someone demonstrates it in doing work.

According to Mitrani in Usmara (2012: 109) suggests that competence is a deep and inherent part of personality to a person as well as predictable behavior in various circumstances and tasks of work. There are five characteristics of competence, namely as follows (a) motive, what is consistently thought or desires that cause action. What drives behavior leads and is chosen toward a particular activity or goal. Examples of achievement motives will motivate people continuously to design challenging goals as well as take responsibility for their work and use feedback to get better. (b) Traits, physical traits and reactions that are consistent with situations or information. For example, reaction time, a good range of views is a competency for a pilot. (c) Self-concept, attitude, values or self-image of people. For example, self-confidence, the belief that he will be effective in various situations, is part of his concept. (d) Knowledge, which is information that a person has, especially in a specific field. Knowledge is a complex competency. Usually a knowledge test measures the ability to choose the correct answer, but cannot see if a person can do the job based on his or her knowledge. (e) Skills, the ability to be able to carry out certain physical and mental tasks. For example, a dentist has the ability to patch and pull teeth without damaging nerves. Or a computer programmer has the ability to organize 50,000 codes in sequential logic (skill competencies) is relatively easier to develop and a training program is the most effective way to guarantee employee capabilities.

Manopo (2011:90) States the benefits of competence as follows (a) The benefits of a competency-based selection process (Providing a clear picture of job requirements, increasing the likelihood that recruits will be successful in their jobs, minimizing investment costs on recruiting people who do not meet company expectations, ensuring a more systematic interview process) (b) Benefits of competency-based training and development (making the organization to focus on relevant behaviours and skills, ensuring the interconnectedness of training and development, making training and development activities more effective, providing a framework for employers to undertake guidance. (c) The benefits of a competency-based performance management system (providing an understanding of what will be monitored and measured, focusing and facilitating discussion of performance assessments. (d) Benefits of competency-based career planning systems (clarifying the necessary skills, knowledge, and characteristics, providing methods for measuring the readiness of prospective employees to be promoted, focusing on training plans and developing on competencies that need to be developed)

2.3. Implementation of Local Government Accounting Standards

Mardiasmo (2008) said that Government Accounting Standards are guidelines or principles that govern the treatment of accounting in the preparation of financial statements for reporting purposes to users of financial statements, while according to PP No. 71 of 2010 referred to as Government Accounting Standards, namely accounting principles applied in compiling and presenting financial statements, in other words, Government Accounting Standards are a condition that is not have the power of law in an effort to improve the quality of financial statements.

Noerdiawan (2009) said that government accounting standards are applied in the scope of government both in the central government and its departments, as well as local governments and their agencies. The implementation of Government Accounting Standards is believed to have an impact on

improving the quality of financial statements in central government and local government. This means that government financial information will be able to be the basis of decision-making in government and also the realization of transparency and accountability. According to PP No. 71, all central and local government agencies can implement SAP properly so that government financial statements can provide complete and reliable information to various parties in realizing accountability and transparency of state financial management.

The Government issued Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP). Sap regulates accounting principles that must be applied in compiling and presenting the financial statements of the central / regional government. Therefore, SAP is a requirement as well as a guideline that has the power of law in an effort to improve the quality of government financial reporting information in Indonesia. Government Accounting Standards (SAP) consist of:

- PSAP No. 01 on The Presentation of Financial Statements
- PSAP No. 02 on Budget Realization Report
- PSAP No. 03 on Cash Flow Statement
- PSAP No. 04 on Notes on Financial Statements
- PASP No. 05 on Inventory Accounting
- PSAP No. 06 on Investment Accounting
- PSAP No. 07 on Fixed Asset Accounting
- PSAP No. 08 on Construction Accounting in Work
- PSAP No. 09 on Liability Accounting
- PSAP No. 10 on Correction errors in accounting policy changes, changes in accounting estimates and unsuming operations
- PSAP No. 11 on Consolidated Financial Statements
- PSAP No. 12 on operational report

According to The Minister of Home Affairs Regulation No. 64 of 2013, ACCRUAL-Based SAP is a Government Accounting Standard that recognizes income, expenses, assets, debt, and equity in accrual-based financial reporting, as well as recognizing revenue, expenditure and financing in reporting budget implementation on a basis set out in the APBD. Purwita (2013) argues that the implementation of SAP requires a good understanding of every apparatus that compiles and presents financial statements both in the Central Government and Local Government along with the relevant agencies in it. Every policy made by the government must be implemented, but in the application it is necessary to understand some important rationale that is expected to help the implementation of SAP. According to the results of these thoughts, it can be said that there are several factors that affect the government in the implementation of accrual-based SAP, namely (a) Regulation, (b) Systems and supporting facilities, (c) Human resources.

2.4. Regional Financial Information System

The accounting system according to the Ministry of Home Affairs (2006: 4) says that the Accounting System is a series of procedures (mechanisms) used in the preparation of financial statements". While PP RI Number 56 of 2005, the Regional Financial Information System (SIKD) is a system that documents, administrats, and processes regional financial management data and other related data into information presented to the community and as a decision-making material in the framework of planning, implementing and reporting regional accountability.

Regional Financial Information (IKD) is all information related to regional finance needed in the framework of the implementation of the Regional Financial Information System (IKD) (PP RI No. 56 of 2005: Article 1 paragraph 16). Regional Financial Information (IKD) submitted must meet the principles of accurate, relevant, and accountable (PP RI Number 56 of 2005: Article 3). Regional Financial Information (IKD) submitted by the region to the government includes APBD and realization of Provincial, District, and Municipal APBD, Regional Balance Sheet, Cash Flow Statement, Notes on Regional Financial Statements, Deconcentration Funds and Assistance Task Funds, Regional Company Financial Statements; and data relating to the fiscal needs and fiscal capacity of the region.

Information in the framework of the implementation of the Regional Financial Information System is conveyed to the Minister of Finance. While the information submitted to the Minister of Home Affairs is in the framework of the Report on the Implementation of Local Government in the Field of Finance (PP RI Number 56 of 2005: Article 2 paragraph 2).

While in Kepmendagri No. 13 of 2006 in article 23 paragraph 1, stated: The local government accounting system as referred to in paragraph (1) includes a series of procedures ranging from the process of data collection, recording, accounting, to financial reporting in order to account for the implementation of APBD that can be done manually or using computer applications".

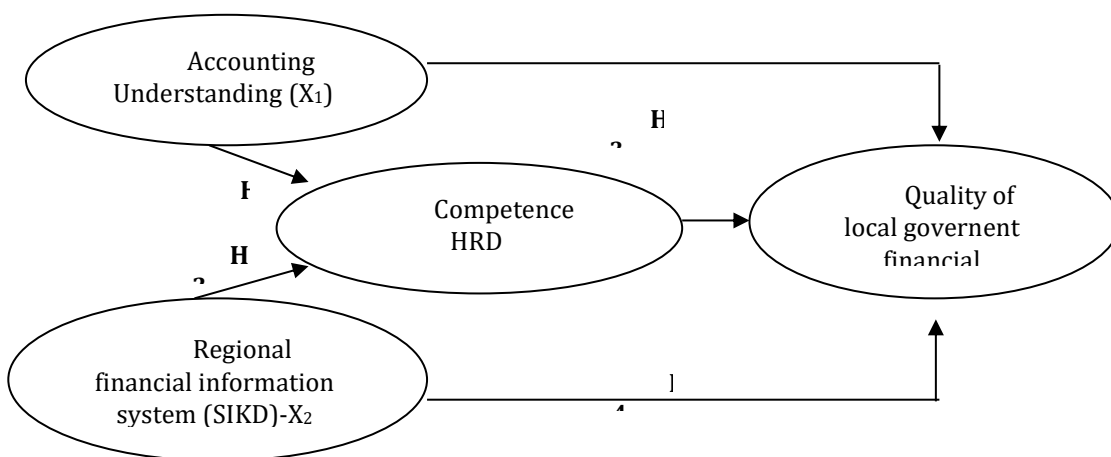
From the above understanding can be concluded that the regional financial accounting system is a series of interconnected procedures that are prepared in accordance with a comprehensive scheme that is reviewed to produce information in the form of financial statements that will be used by internal parties and external parties of local governments to take economic decisions such as the Regional People's Representative Council (DPRD); Financial Supervision Agency; Investors; Creditors, and donors; Economic Analyst and Observer of Local Government; People; Other local governments; and the central government, all of which exist in the regional financial accounting environment.

Regional Financial Accounting System (SAKD) procedures according to Kepmendagri No. 29 of 2002, including (a) Recording, the financial section of recording using a double entry recording system. By using cashbasis during the fiscal year and making adjustments at the end of the budget year based on accrual basis for the recognition of government assets, liabilities and equity. (b) Classification and Sincerity, The existence of journaling and posting to the ledger in accordance with the approximate numbers that have been set by the Central and Regional Governments. (c) Reporting, after all the above processes are completed, financial statements will be obtained. The financial statements are in the form of budget realization reports, statements, cash flow statements and notes on financial statements. Financial statements are prepared to provide relevant information regarding the financial position and all transactions made by an entity during a reporting period. The financial statements by the financial section will be reported to those who need it. Parties that need it include: The Regional People's Representative Council (DPRD); Financial Supervision Agency; Investors; Creditors; and donors; Economic Analysis and Local Government Observers; People; Other local governments; and the Central Government all of which are in the regional financial accounting environment

2.5. Frame of Mind

Based on the background of previous problems and research where there is a link between Accounting Understanding, the application of Regional Financial Information Standards and human resource competence will be able to improve the Quality of Regional Financial Statements, the author created a research framework of thought. Here's the frame of mind in this study:

Picture 1 Frame of Mind



Source : Processed Data, 2020

2.6. Hypothesis

H₁ : It is suspected that there is a positive influence of Accounting Understanding on the Competence of local government human resources in regional device organizations (OPD) of Pekanbaru city.

H₂ : It is suspected that there is an influence on the implementation of regional financial information systems on the competence of local government human resources in regional device organizations (OPD) of Pekanbaru city.

H₃ : It is suspected that there is an influence on human resource competence moderating the relationship between accounting understanding and the quality of local government financial statements in regional device organizations (OPD) in Pekanbaru city.

H₄ : It is suspected that there is an influence on human resource competence moderating the relationship between the implementation of regional financial information systems and the quality of local government financial statements in regional device organizations (OPD) of Pekanbaru city.

RESEARCH METHODS

The population in this study is the Regional Device Organization (OPD) in Pekanbaru city government. The number of OPD as many as 45 consisting of 1 Regional Secretariat, 1 Council Secretariat, 1 Inspectorate, 7 Agencies, 23 agencies and 12 Subdistricts. Financial managers in each OPD numbered 4 people so that the total population was 174 people.

The sample is part of the population (part or representative of the population studied). The sampling technique of respondents used is purposive sampling with the criteria used in this study is a subsection of financial managers, namely as many as 2 people in each OPD, because this financial manager who has an important role and main task function and is responsible in the preparation of regional financial statements so that the overall sample number with the number of OPD as many as 45 to 90 people.

The type and source of data used in this study is (a) Primary data is data directly obtained from the source and directly given to collectors (Sugiyono, 2014: 129). In this study, the primary data was obtained from questionnaires that the authors distributed to the parties involved in the Pekanbaru City OPD. (b) Secondary data is data that is not directly provided to data collectors, but through others or through documents (Sugiyono, 2014: 129) in his book Statistics for Research. This data is generally evidence, evidence, records, or historical reports.

RESULT OF RESEARCH AND DISCUSSION

4.1. Variable Description

Based on the results of the study can be explained that the competence of respondents with an average of 4,122 where this statement can be categorized as agreeing, the Quality of Financial Statements respondents are categorized as agreeing with an average of 4,118 diategorigan agreed, Application of Government Accounting Standards with an average of 4,218 where this statement can be categorized as strongly agreed, Application of Regional Financial Information System with an average of 4,107 where this statement is t categorized agree

4.2. Test Validity and Reliability

4.2.1 Validity Test

Data obtained through data collection instruments must have a high degree of accuracy, so the research instrument used must be valid. According to Sugiyono (2014: 86), if the validity value of each statement item is greater than 0.30, then the statement items of the instrument are considered valid.

Based on the results of the study, showing all statement items for human resource competency variables (Y1), Financial Statement Quality variables (Y2), Accounting Understanding variables (X1) and Regional Financial Information System Implementation (X2) have a correlation value (corrected item totalcorrelation) > 0.30 thus means statement items on the valid variable for future testing.

4.2.2 Reliability Test

Reliability tests are useful for showing consistency of measurement results. Reliability measurements are performed using Cronbach's Alpha. If the value of a variable has Cronbach's Alpha > 0.6, then the variable is said to be reliable (Ghozali, 2012: 78)

Based on the results of the study, showing all statement items for the variables of Financial Statement Quality (Y2), Human Resource Competence (Y1), Accounting Understanding (X1) and Regional Financial Information System (X2) have values with Cronbach's Alpha > 0.60, thus the measurement can be said to be the result of a reliable size so that the size is reliable and this means the statements submitted through the questionnaire have a link.

4.3. Classic Assumption Test

4.3.1 Normality Test Result

To ensure the accurate prediction of normality assumptions, Kolmogorov-Smirnov was carried out. This test requires a residual significance value greater than 0.05 in order for a residual distribution to be considered normal. The results of the study can be concluded that the data is normal with the criteria of Kolmogorov-Smirnov value with a significance value (p) greater than 0.05, then it is known that variable data with a sample count of 90 is normal or qualifies for the normality test. Thus, the first condition in testing the hypothesis has been fulfilled.

4.3.2 Heteroskedasticity Test Result

The results of the Heteroskedasticity Test can be shown by the Glejser Test where the results of the study obtained HR Competence (Y1), Understanding accounting (X1) and application of regional financial information system (X2) have a sign value above 0.05 means H₀ is accepted (no heteroscedasticity) and H_a is rejected.

4.3.3 Multicollinearity Test Result

The calculation of tolerance values in the table above shows that no independent variable has a tolerance value of less than 0.10 which means there is no correlation between variables whose value is more than 95%. The calculation of Variance Inflation Factor (VIF) values also shows the same thing, no free variable has a VIF value of more than 10. Thus, it can be concluded that there is no multicollinearity between free variables in the regression model.

4.3.4 Autocorrelation Test Result

The Autocorrelation Test aims to test whether on a linear regression model there is a correlation between the unexplained error in the t period and the previous period (t-1). A good regression method is that there is no autocorrelation. Based on the Durbin Watson test conducted, a DW score of 1.819 was obtained. While from the DW table with a significance level of 0.05 and the amount of data (n)=90 k=4 obtained a DU value of 1.751. Because the DW value of 1.819 has met the requirement of no autocorrelation that $DU < DW < 4 - DU$ ($1,751 < 1,819 < 2,249$).

4.4. Path Analysis / Analisis Jalur

4.4.1 Analysis of the First Substructure Path

Based on the results of the first substructure analysis obtained from Standardized Coefficient B, it can be obtained:

$$Y_1 = 0.447X_1 + 0.373X_2 + 0.514\epsilon$$

The description of the equation of the analysis of the first substructure path (1) The Accounting-X1 Understanding Variable has a positive direction towards the quality of local government financial statements, the value of the path coefficient shows 0.447 means that if the Accounting Understanding variable increases by 1 unit assuming other factors remain, it will increase the HR Competence of OPD employees of Pekanbaru City by 0.447. (2) Variable Application of Regional Financial Information System-X2 has a positive direction to the quality of local government financial statements, the value of

the path coefficient shows 0.373 means that if the variable of Application of Regional Financial Information System increases by 1 unit assuming other factors remain, it increases the HR Competence of OPD Pekanbaru City by 0.373. (3) Value e1 = (1 - R2) = (1-0.486) = 0.514 x 100% = 51.4%

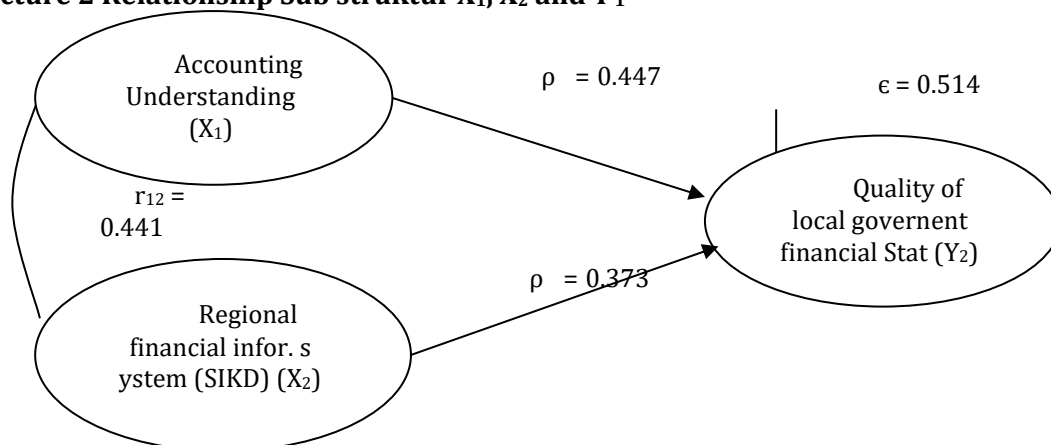
Table 3
Part Analysis First Substruktur

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	-1.526	2.455	
X ₁	.256	.049	.447
X ₂	.448	.103	.373
r ₁₂ = 0.441 R Square = 0.486 F = 41.107 Sign = 0.000			

Sources: Processed Data, Output Result, SPSS 21, 2020

Which means that the variable ability of Accounting Understanding and Application of Regional Financial Information Systems in describing variations that occur in the engagement variables by 48.6% while the rest is influenced by other factors not discussed in the study. These results suggest that variables of Accounting Understanding and Application of Regional Financial Information Systems have an influence in this study. (4) In Simultan testing where F calculates > F table and sig < 0.05, then based on spss results in table 3 obtained results F calculated > F table and Sign < 0.05 (41,107 > 3,101 and 0,000 < 0.05) means all independent variables (Understanding accounting and application of regional financial information systems) in the model have a collective influence on dependent variables (HR competence).

Picture 2 Relationship Sub struktur X₁, X₂ and Y₁



Sources: Processed Data, 2020

4.4.2 Part Analysis Second Sub Structure

Based on the results of the analysis of the second substructure path obtained from standardized Coefficient B, it can be obtained:

$$Y = 0,627X_1 + 0.229X_2 + 0.182 Y_1 + 0.18e$$

Analysis of the second substructure path (1) Accounting Understanding Variable (X_1) has a positive direction to the Quality of financial statements of OPD Pekanbaru City, the value of the path coefficient shows 0.627 means that if the Accounting Understanding variable increases by 1 unit assuming other factors remain, it will improve the quality of financial statements of OPD Pekanbaru City by 0.627. (2) The Variable application of the Regional Financial Information System (X_2) has a positive direction to the quality of the financial statements of the Pekanbaru City OPD, the value of the path coefficient shows that 0.229 means that if the variable of the Application of Regional Financial Information System increases by 1 unit assuming other factors remain, it will improve the quality of the financial statements of the Pekanbaru City OPD by 0.229. (3) The Working Human Resources Competency Variable (Y_1) has a positive direction towards the Quality of The Financial Statements of OPD Pekanbaru City

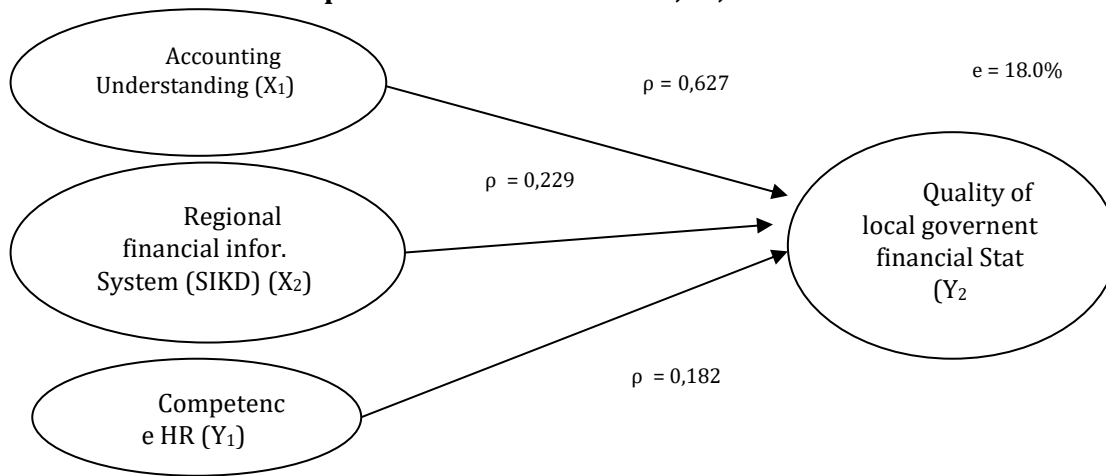
Table 4 Second Part Analysis

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	-2.370	1.400	
X ₁	.599	.061	.627
X ₂	.125	.032	.229
Y ₁	.209	.065	.182
R Square =	0.820		
F =	130.461	Sign = 0.000	

Resources: Processed Data, Output Result SPSS 21, 2020

The coefficient value shows 0.182 means that if the HR Competency variable increases by 1 unit assuming other factors remain, it will improve the quality of the financial statements of the Pekanbaru City OPD by 0.182. (4) Value $e1 = (1 - R^2) = (1 - 0,820) = 0.180 \times 100\% = 18.0\%$ which means that the variable ability of Accounting Understanding, Application of Regional Financial Information Systems and HR Competence in explaining the variation that occurs in the engagement variable by 82.0% while the rest is influenced by other factors not discussed in the study. These results show that Understanding accounting, application of regional financial information systems and hr competencies have a significant influence in this research. (5) In Simultaneous testing where F calculates $> F$ table and $sig < 0.05$, then based on spss results in table 6 obtained results F calculated $> F$ table and $Sign < 0.05$ ($130,461 > 3,101$ and $0,000 < 0.05$) means all independent variables (Accounting Understanding, Application of Regional Financial Information System and HR Competence) in the model have a simultaneous influence on dependent variables (Quality of Financial Statements OPD Pekanbaru)

Picture 3 Relationship Sub struktur Variabel X₁, X₂, Y₁ dan Y₂

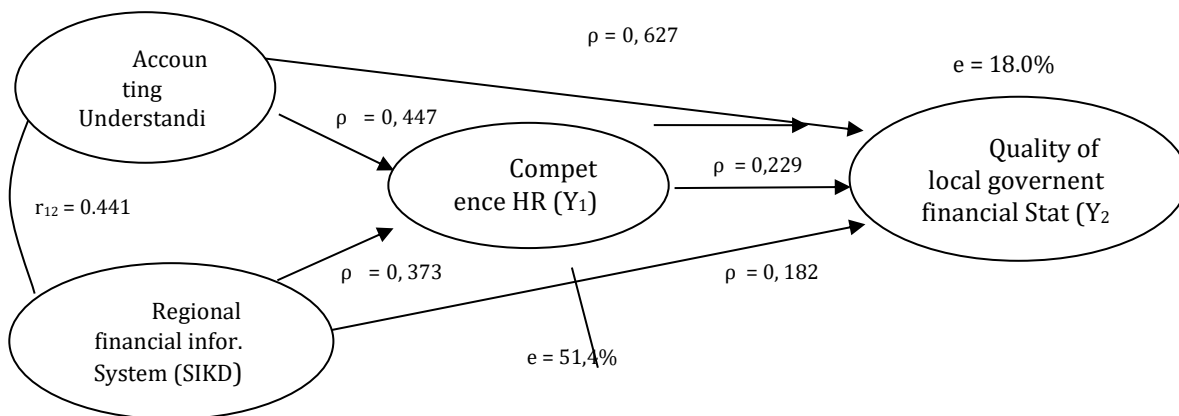


Souces: Processed Data, 2020

4.4.3 End Model of Path Analysis

The track analysis is carried out to determine the large direct and indirect contributions of the Variable Understanding of Government Accounting Standards, Application of Regional Financial Information System, to the Quality of Regional Financial Statements through HR Competencies. The final path analysis model obtained through the calculation of path analysis, after selecting positive and significant pathways that are adjusted to the hypothesis proposed by the researcher and by combining the results of the first and second substructure path analysis tests can be described as the path diagram as the following image:

Picture 4 Relationship Kausal Empiris Variabel X₁, X₂, Y₁ dan Y₂



Souces: Processed Data, 2020

The explanation of the diagram in Figure 4 can be described as follows (1) The direct and indirect contribution of the Accounting Understanding variable to the Quality of financial statements of OPD Kota Pekanbaru. a. The direct contribution of variables application of Government Accounting Standards to HR Competence is $0.4472 \times 100\% = 19.98\%$. b. The direct contribution of variables in the Application of Government Accounting Standards to the Quality of Regional Financial Statements is $0.6272 \times 100\% = 39.31\%$. c. The large indirect contribution of Accounting Understanding to the Quality of Financial Statements of OPD Kota Pekanbaru through HR Competence is $0.447 \times 0.229 = 0.102$. So that the total

contribution of HR Competency variables to the Quality variables of OPD Financial Statements in Pekanbaru City is $0.447 + 0.102 = 0.549$. (2) Direct and indirect contributions variables application of Regional Financial Information System to the Quality of financial statements of OPD Pekanbaru a. The direct contribution of variables in the Application of Regional Financial Information Systems to HR Competence is $0.3732 \times 100\% = 13.91\%$. b. The large direct contribution of variables in the Application of Regional Financial Information Systems to the Quality of Financial Statements of OPD Kota Pekanbaru is $0.1822 \times 100\% = 3.31\%$. c. The large indirect contribution of the Implementation of Regional Financial Information System to the Quality of Financial Statements of OPD Kota Pekanbaru through Work HUMAN RESOURCES Competence is $0.373 \times 0.229 = 0.085$. So that the total contribution of regional financial information system implementation variables to the quality variables of financial statements of OPD Kota Pekanbaru is $0.373 + 0.085 = 0.458$. (3) The direct contribution of HR Competency variables to the Quality variable of OPD Financial Statements of Pekanbaru City is as large as $0,229^2 \times 100\% = 5,24\%$. These results reflect that HR Competence has an effect on the Quality of Financial Statements of OPD Pekanbaru City. This finding also strengthens the argument why the HR Competency variable has a significant effect on the Quality of Financial Statements of OPD Pekanbaru City..

4.4.4 Hypothesis Test

To prove the hypothesis is partially correct, the t test is used, which is to test the meaning of the Path coefficient partially by comparing thitung with tTable at the sign level = 0.05, if the calculation results show (a) thitung > tTable then Ho is rejected and Ha is accepted, meaning that the variation of the free variable can explain the bound variable and there is an influence between the two variables tested, b. thitung \leq tTable then Ho is accepted and Ha is rejected, meaning that the variation of the free variable cannot explain the bound variable and there is an influence between the two variables tested.

Table 5 Test Result t First Part Analysis

Model	Standardized Coefficients	T	Sig.
	Beta		
(Constant)		-.622	.536
X1	.447	5.222	.000
X2	.373	4.354	.000

Source: Processed Data, Output Result SPSS 21, 2017

H₁ : There is a significant influence of the accounting understanding variable on HR competence in the PEKANBARU CITY OPD.

Based on this hypothesis it can be concluded that the Accounting Understanding Variable (X1) partially has a significant influence on the HR Competency variable (Y1) because thitung = 5,222 > tTable 1,986 with a probability (sign) of 0.000 < 0.05, then H₀ rejected and H₁ accepted. The results showed a significant relationship of Accounting Understanding of HR Competence at OPD Pekanbaru City. This means that this study received a hypothesis that states that Accounting Understanding has an effect on HR Competence in PEKANBARU CITY OPD. Accounting Understanding Factors in this study proved to be able to make a significant contribution in influencing HR Competence.

Thus the contribution of the Accounting Understanding variable to the HR Competence of OPD Pekanbaru City reached 44.7%. This significant relationship and influence means that the level of Accounting Understanding increases so that the HR Competence of OPD Kota Pekanbaru also tends to increase as well, vice versa if Accounting Understanding decreases then the HR Competence of OPD Kota Pekanbaru tends to decrease.

H₂ : There is a significant influence of the variable Application of Regional Financial Information System to HR Competence in PEKANBARU City OPD.

Based on this hypothesis it can be concluded that the Regional Financial Information System Implementation Variable (X₂) partially has a significant influence on the HR Competency variable (Y₁) because $t_{hitung} = 4,354 > t_{Table} = 1,986$ with a probability (sig ρ) of $0,000 < 0,05$, then H₀ rejected and H₂ accepted. This means that this study received a hypothesis that states the Application of Regional Financial Information System has an effect on HR Competence in PEKANBARU City OPD. The Application Factor of Regional Financial Information System in this study proved to be able to make a significant contribution in influencing HR Competence.

Thus the contribution of the variable Application of Regional Financial Information System to the Quality of Financial Statements of OPD Pekanbaru City which reached 37.3%. This significant relationship and influence means that the level of Application of Regional Financial Information System increases then the HR Competence of OPD Pekanbaru City also tends to increase as well, vice versa if the Application of Regional Financial Information System decreases then the HR Competence of OPD Pekanbaru City tends to decrease.

H₃ : There is a significant influence of the Accounting Understanding variable on the Quality of Financial Statements of OPD Kota Pekanbaru with Competence as a Moderating variable

Table 6 Test Result t Second Sub Struktur

Model	Standardized Coefficients	t	Sig.
	Beta		
(Constant)		-1.693	.094
X ₁	.627	9.820	.000
X ₂	.229	3.915	.000

Sources: Processed Data, Output Result SPSS 21, 2020

Based on this, it can be concluded that the Accounting Understanding Variable (X₁) partially has a significant effect on the financial statement quality variable of OPD Pekanbaru city because $t_{hitung} = 9,820 > t_{Table} = 1,986$ with a probability (sig ρ) of $0,000 < 0,05$, then the H₀ rejected and H₃ accepted. This means that this study received a hypothesis that states that Accounting Understanding has an effect on the Quality of Financial Statements of OPD Pekanbaru City. Accounting Understanding Factors in this study proved to be able to make a significant contribution in influencing the Quality of Financial Statements of OPD Pekanbaru City. The contribution of the Accounting Understanding variable to the Quality of Financial Statements of OPD Kota Pekanbaru which reached 62.7%, This means that the level of Accounting Understanding increases then the quality of financial statements of OPD Kota Pekanbaru also tends to increase as well, vice versa if accounting understanding decreases then the quality of financial statements of OPD Kota Pekanbaru tends to decrease.

H₄ : There is a significant influence of the variable Application of Regional Financial Information System to the Quality of Financial Statements of OPD Pekanbaru City with Competence as a Moderating variable.

Based on the results of the test can be seen in table 8 using the SPSS method, it can be concluded that the Regional Financial Information System Implementation Variable (X₂) partially has a significant effect on the variable quality of the financial statements of OPD Pekanbaru city because $t_{hitung} = 3,915 < t_{Table} 1,986$ with a probability (sig ρ) of $0,000 < 0,05$, then the H₀ rejected and H₄ accepted. This means that this study received a hypothesis that states the Application of Regional Financial

Information System has an effect on the Quality of Financial Statements of OPD Pekanbaru City with HR competence as a moderating variable. Regional Financial Information System Implementation Factors in this study proved to be able to make a significant contribution in influencing the Quality of Financial Statements of OPD Pekanbaru City.

DISCUSSION

5.1. The Impact of Accounting Understanding on HR Competence

Based on the results of research it can be known that Accounting Understanding (Government Accounting Standards) proved to have a positive and significant effect on HR Competence. The accounting understanding in OPD Kota Pekanbaru is in the category of strongly agreed from all indicators with an average value of 4,218. These results indicate that Accounting Understanding is a factor that needs to be taken into account in order to improve the HUMAN RESOURCE Competence of Pekanbaru City.

Understanding accounting has a significant influence on HR competence. This can be seen from the t test (partial test) where the value of t calculates $> t$ table, (5,222 $>$ 1,986) and its significance is $0.000 < 0.05$, then the hypothesis that there is an influence of Accounting Understanding on HR Competence is acceptable. This means that the better one's Accounting Understanding will result in an increasing human resource competency or vice versa. This is in accordance with Abdullah's research (2017) where the results have a positive and significant influence on Accounting Understanding of the Cauldron of Regional Financial Statements in Bone Regency SKPD.

5.2. Influence of Regional Financial Information System on HR Competence

Based on the results of research it can be known that the Regional Financial Information System proved to have a positive and significant effect on HR Competence. The Regional Financial Information System in OPD Kota Pekanbaru is in the agreed category of all indicators with an average value of 4,107. These results indicate that the Regional Financial Information System is a factor that needs to be taken into account in order to improve the HUMAN RESOURCE Competence of Pekanbaru City.

Regional Financial Information System has a significant influence on HR Competence. This can be seen from the t test (partial test) where the value of t calculates $> t$ table, (4,354 $>$ 1,986) and its significance is $0.00 < 0.05$, then the hypothesis that the statement there is the influence of regional financial information systems on HR competence is acceptable. This means that the better the Regional Financial Information System will result in an increase in the competence of human resources or vice versa. This is in accordance with Abdullah's research (2017) where the results have a positive and significant influence on the Quality of Financial Statements in SKPD Bone Regency.

5.3. There is a significant influence of the Accounting Understanding variable on the Quality of Financial Statements of OPD Kota Pekanbaru with Competence as a Moderating variable.

Based on the statistical results show that HR Competence moderates the relationship between Accounting Understanding of Financial Statement Quality, where HR Competence strengthens the influence of Accounting Understanding on Financial Statement Quality because it calculates $> t$ table, (9,820 $>$ 1,986) and its significance of $0.00 < 0.05$, then the hypothesis that revelations there is an influence of Accounting Understanding on the Quality of Regional Financial Statements with HR Competence as a moderation variable is acceptable. This is in accordance with Abdullah's research (2017) where the results have a positive and significant influence on the quality of regional financial statements in bone district SKPD. Some studies show results regarding the direct influence of HR competence on the quality of financial statements, as stated in research conducted by Angraeni (2014) that HR competence has a significant and positive effect on the quality of siduarjo regency financial statements. This means that if financial or accounting human resources are competent then the resulting regional financial statements will be more qualified and the direct influence of Accounting Understanding on the Quality of Financial Statements is developed by Sari et al (2014) and Kusumah

and Arif (2012) who suggest that Accounting Understanding has a positive and significant effect on the quality of financial statements.

So every employee who plays a role in the creation or preparation of financial statements is able to understand SAP well and have good competence so the quality of financial statements will be better than just understanding Government Accounting Standards. Thus it can be said that the third hypothesis (H3) is accepted.

5.4. There is a significant influence of the variable Application of Regional Financial Information System to the Quality of Financial Statements of OPD Pekanbaru City with Competence as a Moderating variable.

Based on the results of statistical tests showed that HR competence is also able to moderate the relationship between the Application of Regional Financial Information System to The Quality of Financial Statements in this case hr ability is able to strengthen the variables of regional financial information system implementation because because the calculation of $t > t_{table}$, ($3,915 > 1,986$) and its significance of $0.00 < 0.05$, then the hypothesis that states there is an influence of regional financial information system on the quality of regional financial statements with HR competence as a moderation variable can be accepted. This is in accordance with Abdullah's research (2017) which explained that the Application of Regional Financial Information System has a positive and significant effect on the Quality of Regional Financial Statements using HR competence as a moderation variable. The direct influence of the Implementation of Regional Financial Information System on the Quality of Regional Financial Statements, based on silviana and antoni research (2014) and Juwita (2013) shows that the application of SIKD has a significant and positive effect on the quality of financial statements.

So the application of SIKD with good HR competence will be able to produce more quality financial statements when compared to just applying SIKD. This is because with the competence of human resources, the role in planning, implementing, and controlling the organization will run well or what is charged to those resources can be implemented and completed professionally, effectively and efficiently.

If the competence of human resources is good, then the quality of regional financial statements will increase, so that good financial statements can meet the qualitative characteristics of financial statements. Thus the competence of human resources is shown so that the implementation of organizational tasks and functions in order to produce quality regional financial statements can be applied.

So with the competence of human resources can be known whether a government has carried out its duties and functions professionally, effectively, and efficiently. So that the competence of human resources encourages the realization of quality financial statements that are free from material misstatements and misleading understandings. So because the test results show values that support the fourth hypothesis so it can be said that the fourth hypothesis (H4) is accepted.

CONCLUSION AND SUGGESTIONS

6.1. Conclusion

Based on research conducted at OPD Pekanbaru City can be concluded as follows:

- a. The first hypothesis of this research is accepted, namely that Accounting Understanding (Government Accounting Standards) has a significant effect on HR Competence. Based on the results of the hypothesis test shows a positive and significant influence. So the more understanding of employees or financial apparatus about government accounting standards, the competence of human resources will be better and the quality of the resulting financial statements will be better.
- b. The second hypothesis of this study is accepted, namely that the application of SIKD has a significant effect on HR Competence. Based on the results of hypothesis tests showed a positive and significant influence on HR competence. So the implementation of good SIKD is able to improve human resource competence and improve the quality of financial statements of Pekanbaru City Region.

- c. The third hypothesis in this study is accepted, namely that HR competence moderates the relationship between the influence of Accounting Understanding on the Quality of Regional Financial Statements. Based on the results of hypothesis tests using the Linear Path method shows that HR competence successfully provides added value to the influence of Accounting Understanding on the Quality of Financial Statements. So an understanding of government accounting standards coupled with good HR competencies will be able to produce more quality financial statements than if only understanding the standards.
- d. The fourth hypothesis in this study is accepted, namely that HR competence moderates the relationship between the influence of SIKD Application on the Quality of Financial Statements. Based on the results of hypothesis tests showed that HR competence is a moderation variable where HR competence succeeds in providing added value to the effect of SIKD Application on the Quality of Regional Financial Statements. So the implementation of good SIKD supported by good HR competencies will be able to produce more quality financial statements when compared to just the application of SIKD only

6.2. Suggestions

Following up on the conclusions in this study, it can be put forward several recommendations as well as the following suggestions:

- a. Accounting Understanding Variables, Application of Regional Financial Information System and HR Competency Variables, where partially the results of research have a significant influence on the Quality of Financial Statements of Pekanbaru City Region based on the leadership in each OPD of Pekanbaru City in order to always be able to improve the competence of qualified human resources through proper and continuous training and education, especially related to finance and accounting, consistently maximize the effective implementation of regional financial information systems. OPD kota Pekanbaru also needs to implement SAP appropriately and completely by paying attention to the relevant laws and regulations in the preparation of financial statements, so that BPK opinion for Pekanbaru City Fair With Exceptions (WDP) can become Reasonable Without Exception (WTP) in the following years.
- b. Based on the limitations in this study, further research is expected to refine and strengthen the results of this study by expanding the research area. Researchers who are interested in conducting studies in the same field can also use variables that are not used in this study, this can be done because the value of the coefficient of determination in this study can still be improved by the addition of free variables such as internal control systems, information technology, reconciliation, the role of PPK-SKPD and others.

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