

How Does Internal Control and Competence of Human Resource Important in Financial Reporting?

Agnes Cynthia Magdalena¹

Universitas Kristen Maranatha
(Jl. Prof. drg. Surya Sumantri, M.P.H. No. 65, Bandung)
agnescynthia.m@gmail.com

Rapina Rapina²

Universitas Kristen Maranatha
(Jl. Prof. drg. Surya Sumantri, M.P.H. No. 65, Bandung)
rapinacen@yahoo.com

Mulianto³

Universitas Kristen Maranatha
(Jl. Prof. drg. Surya Sumantri, M.P.H. No. 65, Bandung)
somanattam@gmail.com

Abstract

Internal control and competence of human resources are related to financial reporting. Weak internal controls will lead to poor quality of financial reporting. Another factor that also affects financial reporting is the competence of human resources, it is important to establish and build the best competence of human resources in managing financial reporting. This study aims to find out how much influence internal control and competence of human resources has on financial reporting. The population in this study is staff or employees who work in a company located in Indonesia using a type of research that is Explanatory research. Sampling techniques in this study is nonprobability sampling with purposive sampling methods, this research sample is 70 staff of operational / financial department working in companies in Indonesia. This study uses primary data and the data obtained in this study will be processed using SPSS program. This study uses multiple linear regression analysis techniques to test the influence of internal control and competence of human resources on financial reporting. The results of this study showed that internal control and competence of human resources positively affect financial reporting.

Keywords: Internal Control, Human Resource, and Financial Reporting

Abstrak

Pengendalian internal dan kompetensi sumber daya manusia memiliki keterkaitan dengan pelaporan keuangan. Lemahnya pengendalian internal akan menyebabkan buruknya kualitas pelaporan keuangan. Faktor lain yang juga mempengaruhi pelaporan keuangan adalah kompetensi sumber daya manusia, penting untuk membentuk dan membangun kompetensi

sumber daya manusia terbaik dalam mengelola pelaporan keuangan. Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh pengendalian internal dan kompetensi sumber daya manusia terhadap pelaporan keuangan. Populasi dalam penelitian ini adalah staff/karyawan yang bekerja di sebuah perusahaan yang berada di Indonesia dengan menggunakan jenis penelitian yaitu *explanatory research*. Teknik pengambilan sampel dalam penelitian ini adalah *nonprobability sampling* dengan metode *purposive sampling*. Sampel penelitian ini adalah 70 staff bagian operasional/ keuangan yang bekerja di perusahaan yang ada di Indonesia. Penelitian ini menggunakan data primer dan data yang telah diperoleh dalam penelitian ini akan diolah menggunakan program SPSS. Penelitian ini menggunakan teknik analisis regresi linier berganda untuk menguji pengaruh pengendalian internal dan kompetensi sumber daya manusia terhadap pelaporan keuangan. Hasil penelitian ini menunjukkan bahwa pengendalian internal dan kompetensi sumber daya manusia berpengaruh positif terhadap pelaporan keuangan.

Kata Kunci: Pengendalian Internal, Kompetensi Sumber Daya Manusia, dan Pelaporan Keuangan

Introduction

The objective of financial reporting is to provide financial information to people who utilize it in order to make decisions. Company management is the first and foremost user of financial statements. Even though they are the ones who prepare the financial reports, they are still considering the progress and growth of the company (Lev, 2018).

To be used by its users, financial information must meet specific qualities and conditions. Despite the fact that standards have been established, many deviant reporting and financial reporting practices still exist that do not match these criteria. This is a common occurrence both at home and abroad (Yadiati & Mubarok, 2017).

Because of irregularities in its financial reporting, PT Asuransi Jiwasraya (Persero) is already widely mentioned in the media. The failure of Jiwasraya to pay the insurance coverage was seen as the apex of the crisis. Several factors led to this failure. The main cause was an error in the handling of the company's existing investments. The indication of fraud in Jiwasraya's performance was the second factor. Furthermore, there was an error in the profit area that was not remedied in Jiwasraya's

financial accounts. This exposed the Jiwasraya company's lack of internal control (Sampurna, 2020).

The problem that has become a phenomenon as mentioned earlier can be assumed that financial reporting is influenced by internal control. Internal control is carried out by parties with an interest in the company as a process to ensure the achievement of a goal. According to Darmawan (2019), management faces difficulty in making the right judgements to achieve the organization's goals due to the high frequency of accounting fraud by employees. Accounting reporting, guiding, monitoring, and executing internal control are all functions of internal control. Strong internal controls can help to limit the opportunities or chances for staff to commit fraud (Irwansyah & Supriadi, 2018).

Aside from internal controls, the competency of Human Resources (HR) does have an impact on various aspects of financial reporting. Being a developed country requires the presence of a competent bureaucracy, integrity, and a commitment to strengthen human resources (HR). The Ministry of Finance's involvement in forming and developing the greatest Human Resources (HR) is crucial in managing state financial reporting. Because the Ministry of

Finance is tasked with managing state financial reporting, it requires Human Resources (HR) with the highest level of expertise (Indrawati,2020).

Competent Human Resources (HR) are efficient, effective, and cost-effective when it comes to accomplishing tasks (HR). Financial reporting is made more effective and efficient by competent Human Resources (HR). because the Human assets (HR) issues in the financial reporting process are privy to and apprehend their responsibilities and duties, economic reporting can be accomplished as effectively as possible (Bardhan et al, 2015). Based on the description above, we as researchers are interested in conducting research on how big the influence of internal control and competence of human resources on financial reporting, because this research is verificative research. Novelty of this research can be seen from the dimensions and indicators used in the questionnaire statement items

Literature Review and Hypotheses

Internal Control (IC)

Internal control, according to Agoes (2017), is a mechanism that allows interested parties in the company to connect their understanding of the corporate objectives, such as reliable financial reporting, effective and efficient operations, and compliance to the company's constitution and existing provisions. Internal control, according to Arens et al (2017), aids in monitoring activities within the company. Internal control is a technique for a company's aims and objectives to be attained. Moeller (2013) stated that there are three dimensions of internal control, such as:

- a. Reliable financial reporting.
- b. Effective and efficient operation.
- c. Existing laws and regulations which are obeyed.

Human Resources Competence (HR)

Human Resources (HR) Competencies are a way to assess the ability of people in an organization / institution to perform their duties and responsibilities efficiently and effectively (Rizka et al, 2021). Human Resource (HR) competency is critical in preparing, realizing, and organizing the parties engaged as basic humans to achieve work goals (Wati et al, 2014). Sanghi (2014) stated the same idea, stating that competence has five traits:

- Motive is someone who continuously thinking about their goals and how to achieve them.
- Traits include physical qualities as well as situations or information that are constantly responded to.
- Self-image is a concept about oneself.
- Knowledge is someone who possesses - information in a specific sector.
- Skill is a physical or mental job that can be completed if you have the ability to do so.

Financial Statement (Y)

Financial reporting aims to help achieve the country's economic and social goals through systems and methods that describe a presentation of financial information, according to Suwardjono (2014). Then Nyor (2013) adds to that definition by saying that valuable financial reporting information must be conveyed to the information's users. According to Wiley (2015), high-quality financial statements have three components: completeness, unbiased measurement, and clear presentation.

1. Completeness
In financial reporting, all accounts are given in their entirety.
2. Unbiased Measurement
Significant characteristics of assets and liabilities are subjected to subjective evaluation.
3. A well-organized presentation
As seen in the notes to the financial statement, there are a few elements that are required.

Framework

The Effect of Internal Control (IC) on Financial Reporting (FR)

Internal Control is recording and processing to ensure the integrity of financial and accounting information so that fraud does not occur (Bimo et al, 2019). Adequate internal control will affect the quality of financial reporting (Bardhan et al, 2015). Management is required to determine and maintain adequate internal control over financial reporting, because management must protect assets from unauthorized acquisition, use, or disposal (Chan Li et al, 2015).

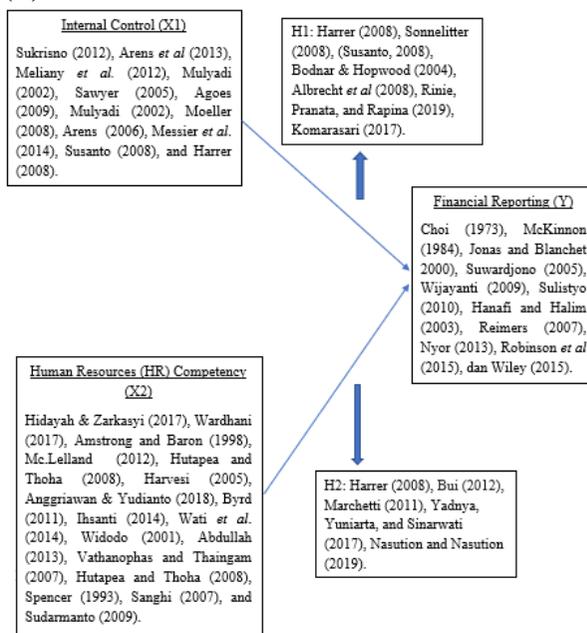
H₁: Internal Control has positive effect on Financial Reporting

The Influence of Human Resources Competence (X2) on Financial Reporting (Y)

According to Umar et al (2018), certified, skilled, and succesful people are required to offer monetary reviews. Individuals worried in producing monetary reporting ought to, first and primary, possess unique talents and enjoy, in addition to be reviewed and identified on a ordinary basis. According to Bui (2012), there is a relation between competence and financial reporting, and management must establish competency that supports accurate financial reporting. Comparable element that people who are in a position in financial reporting and supervisory roles will be retained with the aid of the corporation (Muda et al, 2017).

H₂ : Human Resources Competence has positive effect on Financial Reporting

The Framework on the Effect of Internal Control (X1) and Human Resource Competency (X2) on Financial Reporting (Y)



This study is indeed a causal explanatory type, with the goal of determining the degree of the influence of internal control (IC) and Human Resource competence (HR) on financial reporting (FR) in Indonesian enterprises. According to Cooper & Schindler (2014), causality is the interaction of variables. Explanatory research aims to describe the phenomena under investigation as well as the relationships between variables, these phenomena, and occurrences.

Research Methodology

Population

Researchers have established that population is a land with quality and particular qualities (Sugiyono, 2018). The term "population" refers to the cohesiveness of a group of individuals, as well as the circumstances and interests that must be observed (Sekaran & Bougie, 2017). The population of this study

is made up of employees or staff who work in Indonesian enterprises (manufacturing, service and trading companies).

Sample

The sample of this study consisted personnel or employees in the operational or finance divisions of corporations in Indonesia, with a total of 70 respondents. Non-probability sampling method was applied to select the respondents. Nonprobability sampling, according to Sugiyono (2018), is a method of taking samples from selected population members that do not provide opportunities and is not equivalent to every member of the population. This research requires special criteria so that the samples taken later are in accordance with the research objectives that can solve research problems and can provide more representative values.

The Definition of Variable Operationalization

| Variable | Operational Definition | Dimension | Indicator |
|------------------|---|--|--|
| Internal Control | Internal control, according to Sukrisno (2012), is a mechanism for communicating about the achievement of objectives, such as trustworthy financial reporting, effective and efficient operations, and conformity with the company's constitution and existing regulations. | Financial reporting trustworthiness. | Errors free. Reliable or trustworthy. |
| | | Operation effectiveness and efficiency. | Measurement of effectiveness or output fulfillment. |
| | | Objectives, as well as resource efficiency or measurement. | |
| | | Observance of all applicable legislation | In accordance with Indonesian legislation. In accordance with employment regulations. |

| | | | |
|---------------------------------|---|----------------------|--|
| Human Resources (HR) Competence | Competence in Human Resources Human resource competence, according to Ihsanti (2014), is a method of achieving success efficiently and effectively by analyzing the ability of employees in an organization, institution, or system to carry out their duties and responsibilities. | Motives | Consistent desire-related thoughts. Thoughts that are consistent lead to action. |
| | | Traits | Physical traits to react to situations or information. Response to conditions or information that is consistent. |
| | | Self-Concept | A person's attitudes and values. Something entertaining to do for someone. |
| | | Knowledge | An individual's information or knowledge in the field they master. Information or knowledge of a person in a particular field (specific). |
| | | Skill | Individual's physical capability. The mental abilities of a person. |
| Financial Reporting | Financial statements, according to Choi (1973), are the disclosure of business-related information, both qualitative and quantitative in character, with the goal of making decisions. | Completeness | Completeness of information presented. The accuracy of the information presented. |
| | | Unbiased Measurement | Important part of asset. Important part of obligation. |
| | | Clear presentation | Details required to showing accounts. Concise information and comprehension of users. |

Data Collection Technique

This study was conducted using direct sources, such as survey data and questionnaires. A survey, also known as a self-administered survey, is stated by Jogiyanto (2013) as questions that are asked to individual respondents utilizing primary data gathering methods. In this study, the survey was sent through computer (computer-delivered survey) over the internet, namely Google Forms.

Data Analyses Technique

In this study, the Likert scale is used to assess it. The Likert scale is included in the rating scale used to assign ratings to variables, according to Jogiyanto (2013). The Likert scale is used with interval data to measure research respondents' responses using a 5-point scale with the same interval (use a scale 1-5: strongly agree – strongly disagree).

The Result of the Study and Explanation

Validity Test

Internal Control Variable (X1)

| Question Item | Validity | | |
|---------------|------------------------|--------------------|------------|
| | Correlation (r counts) | Criteria (r table) | Conclusion |
| 1 | 0,627 | 0,235 | Valid |
| 2 | 0,693 | 0,235 | Valid |
| 3 | 0,719 | 0,235 | Valid |
| 4 | 0,697 | 0,235 | Valid |
| 5 | 0,633 | 0,235 | Valid |
| 6 | 0,632 | 0,235 | Valid |

Human Resources Competency Variables (X2)

| Question Item | Validity | | |
|---------------|------------------------|--------------------|------------|
| | Correlation (r counts) | Criteria (r table) | Conclusion |
| 1 | 0,479 | 0,235 | Valid |
| 2 | 0,535 | 0,235 | Valid |
| 3 | 0,702 | 0,235 | Valid |
| 4 | 0,646 | 0,235 | Valid |
| 5 | 0,330 | 0,235 | Valid |
| 6 | 0,531 | 0,235 | Valid |
| 7 | 0,646 | 0,235 | Valid |
| 8 | 0,625 | 0,235 | Valid |
| 9 | 0,530 | 0,235 | Valid |
| 10 | 0,584 | 0,235 | Valid |

Financial Report Variable (Y)

| Question Item | Validity | | |
|---------------|------------------------|--------------------|------------|
| | Correlation (r counts) | Criteria (r table) | Conclusion |
| 1 | 0,662 | 0,235 | Valid |
| 2 | 0,705 | 0,235 | Valid |
| 3 | 0,819 | 0,235 | Valid |
| 4 | 0,789 | 0,235 | Valid |
| 5 | 0,723 | 0,235 | Valid |
| 6 | 0,695 | 0,235 | Valid |

Because all questionnaire items for internal control variables (X1), human resource competence (X2), and financial reporting (Y) met the criteria, namely $r\text{-count} > r\text{-table}$, the validity of all questionnaire items for internal control variables (X1), human resource competence (X2), and financial reporting (Y) is shown in the table above.

Reliability Test

The Cronbach Alpha coefficient reliability test findings were > 0.60 for internal control variables (X1), human resource competence (X2), and financial reporting, which met the standards (Y). As a result, all statement items in the questionnaire can be interpreted as reliable for measuring each variable.

| Variable | Reliability | | |
|----------------------------|----------------|--------------------|------------|
| | Cronbach Alpha | Criteria (r table) | Conclusion |
| Internal Control | 0,716 | 0,60 | Reliable |
| Human Resources Competence | 0,754 | 0,60 | Reliable |
| Financial Reporting | 0,826 | 0,60 | Reliable |

Multicollinearity Test

| Variable | Collinearity Statistics | |
|----------------------------|-------------------------|-------|
| | Tolerance | VIF |
| Internal Control | 0,607 | 1,648 |
| Human Resources Competence | 0,607 | 1,648 |

The results of the multi-column test with the internal control variable VIF value and human resource competence are 1,648. The VIF of the two variables, namely 10, met the requirements. Then the tolerance and skill of the internal control variable is 0.607. The value of the tolerance is based upon 0.10 criteria. In conclusion, multicollinearity symptoms are not present in the independent variables used.

Heteroscedasticity Test

| Model | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. |
|----------------------------|-----------------------------|------------|---------------------------|--|--------|------|
| | B | Std. Error | Beta | | | |
| 1. (Constant) | 1,849 | 1,512 | | | 1,222 | ,226 |
| Internal Control | ,047 | ,066 | ,112 | | ,718 | ,475 |
| Human Resources Competence | -,042 | ,040 | -,163 | | -1,049 | ,298 |

Multiple Linear Regression Test

The results of multiple linear regression test revealed that from the table show, the following values can be obtained:

$$a = 4,796$$

$$b_1 = \text{internal control regression coefficient of } 0.479$$

$$b_2 = \text{coefficient of human resource competence of } 0.219$$

The results of the multiple linear regression equation are therefore the following:

$$\text{Financial Reporting} = 4,796 + 0,479 \text{ IC} + 0,219 \text{ HR}$$

The equation can be interpreted as follows: $a=4,796$; This means that the level of financial reporting will be worth 4,796 if internal controls and human resources competence is 0.

$b_1= 0,479$; means that if internal control increases by one level, financial reporting will increase by 0.479.

Statistic-T Test

| Model | Coefficients ^a | | | | |
|----------------------------|---------------------------|------------|------|-------|------|
| | B | Std. Error | Beta | t | Sig. |
| 1. (Constant) | 4,796 | 2,410 | | 1,990 | ,051 |
| Internal Control | ,479 | ,105 | ,473 | 4,543 | ,000 |
| Human Resources Competency | ,219 | ,064 | ,365 | 3,413 | ,001 |

Dependent Variable: Financial Reporting
The following hypotheses in this study will be tested:

H_{a1} : There is an influence of internal control on financial reporting.

H_{a2} : There is an influence of human resource competence on financial reporting.

F test (Anova)

| ANOVA ^a | | | | |
|--------------------|------------|----------------|----|-------------|
| Model | | Sum of Squares | df | Mean Square |
| 1. | Regression | 255,182 | 2 | 127,591 |
| | Residual | 200,589 | 67 | 2,994 |
| | Total | 455,771 | 69 | |

a. Dependent Variable: Financial Reporting

b. Predictors: (Constant), Human Resources Competence, Internal Control

The results of the F (Anova) test above show the value of sig. 0.000 is according to the criteria <0.05 , indicating that internal control and Human Resource competence simultaneously affect financial reporting.

Coefficient of Determination

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1. | ,748 ^a | ,560 | ,547 | 1,730 |

a. Predictors: (Constant), Human Resources Competence, Internal Control

The results of the coefficient of determination are obtained from R Square values of 0.560 indicates that 56% of the internal control variables (IC) and human resource competence (HR) are able to explain financial reporting (FR), the remaining 54% is explained by factors outside of this study.

Findings & Discussion

Internal Control of Financial Reporting

The first hypothesis in this study is that internal control has a positive effect on financial reporting. The results of the study prove empirically that the stronger the internal control that occurs in the organization, the better financial reporting will be. Internal control is an important thing in an organization (Mahadeen, 2016). Internal controls are arrangements and methods to secure property from abuse and to guarantee precise data and legitimate compliance with enactment and controls. Companies too utilize internal controls to anticipate framework mishandle and coordinate operations. Chan Li et al (2015) stated that management is required to decide and keep up satisfactory internal control over monetary announcing, since administration must secure resources from unauthorized procurement, utilize, or transfer. According to the present statement, the results of multiple linear regression analyses regarding the internal control variable (IC) in this study show that the regression coefficient of internal control variable (IC) has a positive impact on Financial Reporting (FR).

Competence of Human Resources on Financial Reporting

To achieve a high level of expertise and trust, managed accountants need to focus on competence, trust, honesty and credibility (Oesterreich & Teuteberg, 2019). Bui (2012) added that utilities must be able to be used or retain people who have the necessary competencies to present financial reporting. Competence and financial reporting relations support reliable financial reporting. According to this statement, the results of the multiple linear regression analyzes regarding the variable of human resources competence (HR) in this study, show that regression coefficient of the human resources variable (HR) has a positive impact on the variable of financial reporting (FR). The results are directly proportional to the results of Umar et al (2018), Bui (2012) and Muda et al (2017).

Conclusion

The purpose of the study is to find out how much influence internal control (IC) and human resource competence (HR) have on financial reporting (FR) aimed at companies in Indonesia. Based on the tests carried out, the conclusions are:

1. Internal Control (IC) is positive for Financial Control (FR), which indicates that the increase in Internal Control (IC) is also increasing financial reporting (FR).
2. The Human Resources Competence (HR) has a positive effect on Financial Reporting (FR), indicating that the increase in human resources skills (HR) is leading to an increase in financial reporting (FR).

Research Limitations

1. Researchers find it difficult to reach respondents who work in the operational/finance division of companies in Indonesia if they do not know the respondents in that section.

2. The distribution of questionnaires conducted by researchers has not been able to cover all respondents who work in the operational/finance division of companies in Indonesia.
3. There are still respondents who are less serious and fail in answering the statements in the questionnaire.

Suggestion

The following are inputs that researchers can use to help them as means of learning and knowledge for:

1. Academics,
Suggestions for academics are expected to search more information about financial reporting as other elements outside the variables examined in the study also have an impact on the financial reporting.
2. Practitioners,
Suggestions for practitioners, especially for Indonesian-based companies, to maintain good company internal control and employ human resources who are experts in the operational/financial field to be able to present financial reporting properly through continually enhanced competence in each individual who works in the company..
3. Further Research,
Further research suggestions include for expanding this research to include other variables with an influence on financial reporting, seek and use research samples more broadly, and discover new variables to improve financial reporting.

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