

The Influence of Human Resource Competence, Political Environmental Uncertainty, and Information Technology on the Financial Report Quality of the National Unity and Political Agency in Lombok Island

Raga Solihantara¹, Siti Aisyah Hidayati², Endar Pituringsih³

Solihantara.raga24@gmail.com¹, sitiaisyahhidatyati@unram.ac.id², endar07ringsih@unram.ac.id³

¹²³Master of Accounting Department, Mataram University, Indonesia

Abstract:

For several decades, the development of government institutions in the political sector has undergone continuous evolution in service delivery due to digitalization. This evolution is marked by expanded connectivity and enhanced information processing speed, both at the public interface and in back-office processes. The study on The Influence of Human Resource Competence, Political Environmental Uncertainty, and Information Technology on the Financial Report Quality of the National Unity and Political Agency in Lombok Island employs purposive sampling with the population drawn from the National Unity and Political Agency across Lombok Island. This research aims to provide empirical evidence on the relationship between Human Resource Competence, Political Environmental Uncertainty, and Information Technology toward Financial Report Quality. A quantitative approach was applied in this study. The analytical instrument used in this research is SPSS. All data were collected by distributing 60 questionnaires to respondents from the National Unity and Political Agency, selected through purposive and accidental sampling techniques. The results of this study indicate that there is a positive and significant influence of Human Resource Competence. Political Environmental Uncertainty also has a positive and significant impact on Financial Report Quality. Moreover, Information Technology demonstrates a positive and significant influence on the quality of financial reports. These findings are expected to provide broader insights to all stakeholders in facilitating access and supporting the existence and development of Financial Report Quality at the National Unity and Political Agency across Lombok Island.

Keywords: Financial Report Quality; Information Technology; Political Environmental Uncertainty; Human Resource Competence.

1. Introduction

In the context of sustainable regional development reconstruction, the Regional Revenue and Expenditure Budget (APBD) plays a crucial role as an instrument to determine general policy in West Nusa Tenggara Province. With the enactment of Law No. 22 of 1999 on Regional Autonomy and Law No. 25 of 1999 on Fiscal Balance, updated by Law No. 32 of 2004 on Regional Government and Law No. 33 of 2004 on Fiscal Balance between Central and Regional Governments, regional governments have been granted authority to determine their development direction more independently.

Transparency and accountability in state financial management can be realized through the submission of government financial accountability reports that adhere to the principles of timeliness and are prepared in accordance with governmental accounting standards. Quality regional financial reports require human resources who are knowledgeable and competent in governmental accounting, regional finance, and even organizational governance (Mahmudi, 2022:106). The limited number of employees with an educational background in accounting has resulted in a lack of understanding and mastery among Regional Work Unit (SKPD) officials in managing regional finances effectively and accurately.

In this study, three factors influencing financial report quality are examined: the influence of human resource competence, political environmental stability, and information technology. These factors were selected based on field observations and expert opinions indicating the significant impact of these factors on financial report quality, particularly within the National Unity and Political Agency across Lombok Island.

The quality of financial reports is also influenced by the use of technology and information. Advancing technology and easier access to information not only facilitate the collection and processing of financial data but also have the potential to enhance accuracy, speed, and reporting transparency. The quality of regional government financial reports is closely related to the opinion issued by the Audit Board of Indonesia (BPK), which has the authority to audit regional governments. Since the implementation of Accrual-Based Government Accounting Standards in 2015, developments during the 2016 to 2020 period indicate that not all regional governments received an unqualified opinion (BPK RI, 2021).

On one hand, there has been an improvement in the quality of regional government financial reports, with 70% of regional government financial reports receiving an unqualified opinion from BPK in 2016, increasing to 90% in 2020 (BPK RI, 2021). On the other hand, some regional governments have not yet achieved this opinion. This condition indicates that not all financial reports are currently presented adequately. Regional government financial reports receiving opinions other than unqualified occurred due to non-compliance with Governmental Accounting Standards or insufficient evidence to support the fairness of the regional government financial reports.

Several studies serve as a foundation for the researcher to further examine financial report quality, specifically within the National Unity and Political Agency across Lombok Island. For instance, research conducted by E. Herawati et al. (2016) on SKPD in Bontang City revealed that human resources and the use of information technology significantly influence financial report quality. Meanwhile, research by Qomah (2021) in Magelang Regency institutions indicated that the utilization of information technology positively affects financial report quality, meaning that optimal use of technology enhances financial report quality. Conversely, human resource competence negatively influenced financial report quality, indicating that human resources were inadequate in both quality and quantity in preparing quality financial reports. In contrast, research conducted by Maydiyanti et al. (2020) on the Pekanbaru City Government showed that the utilization of information technology and human resources had a negative influence, meaning that the human resources in these institutions were inadequate in financial report management and in maximizing the procurement and utilization of information technology.

Based on the above background, the researcher is motivated to conduct research on the National Unity and Political Agency across Lombok Island. This study also expands the variables being examined to include Political Environment, as this variable may potentially influence the financial report quality of the National Unity and Political Agency.

2. Literature Review

Agency Theory is a contract precisely designed to align the interests of principals and agents in situations where interest discrepancies arise (Scott & O'Brien, 2003). Agency theory assumes that conflicts of interest between principals and agents arise because each individual is solely motivated by self-interest. Jensen and Meckling (1976) state that the contract between managers (agents) and investors (principals) represents an agency relationship.

Institutional theory posits that organizations are formed due to institutional environmental pressures, leading to institutionalization. DiMaggio and Powell (1983) identify three mechanisms for organizational change and adaptation to the environment, known as institutional isomorphism. First, coercive isomorphism results from formal and informal pressures exerted by organizations upon which other organizations depend and whose functions they share. Second, mimetic isomorphism occurs when organizational goals are ambiguous, or environmental uncertainty is symbolic, leading organizations to model themselves after others, thereby

encouraging imitation. Third, normative isomorphism is associated with professionalism (Ahyaruddin & Akbar, 2016, in Nadila, Z., Ahyaruddin, M., & Agustiawan, A., 2021).

Stewardship theory describes situations in which managers are not motivated by individual goals but rather aim to achieve the organization’s primary objectives. This theory is rooted in psychology and sociology, suggesting that executives, as stewards, are motivated to act in alignment with the principals’ interests. Furthermore, stewards do not abandon their organizations as they strive to achieve organizational goals.

Signaling theory explains the transmission of information signals needed by investors to evaluate and make investment decisions in a company. It describes how companies provide signals to users of both financial and non-financial reports.

A financial report is the product of accounting practices and a summary of financial transactions over a specific period. These reports contain financial performance information used to assess potential changes in economic resources and to analyze resource predictions (Orniati, 2009).

Financial report quality is closely related to how the financial statements are presented by their preparers. Non-compliance with financial accounting standards and the inability to trace transaction evidence can result in poor financial report quality. High-quality financial reports indicate that organizational leaders are committed to accountability and transparency in financial management for public accountability. Conversely, poor financial report quality can mislead financial report users in analysis and decision-making.

According to the Head of BKN Decree No. 46A of 2007, human resource competence is the ability possessed by civil servants in the form of knowledge, skills, and behavioral attitudes in carrying out their duties. Adequate human resource competence, in terms of both quantity and quality, enhances the informational value contained in regional government financial reporting (Setyowati et al., 2016).

Environmental uncertainty can arise from various external factors, such as rapid regulatory changes within a specific timeframe or differing regulations across regions. Uncertainty drives organizations to alter their processes and structures (Gupta & Govindarajan, 1984).

Rapidly advancing technology is utilized to facilitate data processing, organizing, manipulating, and storing, ultimately generating high-quality information characterized by accuracy, timeliness, and relevance (Heru et al., 2016). To support institutional development, technology adoption must be leveraged positively, as it enhances decision-making quality and aids in problem-solving effectively (Wayan et al., 2017).

The following presents the conceptual framework of this study:

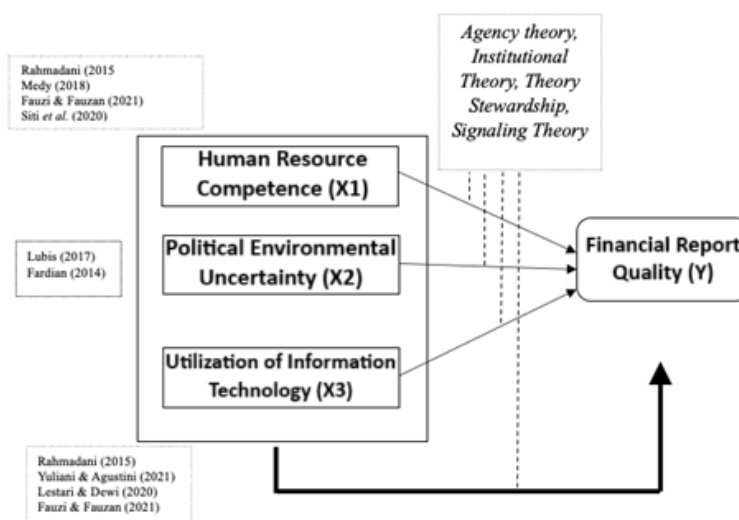


Figure 1. Conceptual Framework

Hypothesis Development

1. The Influence of Human Resource Competence on Financial Report Quality (H1) Human resources represent the human capital within an organization. Human capital encompasses the knowledge, skills, and abilities of individuals that can be utilized to produce professional services and economic rent. High-quality financial reports are essential for agents in reporting to principals, aiming to provide useful information for decision-making, public accountability, and evaluating organizational performance. Quality financial reports can support institutions and principals in making accurate decisions regarding the institution's future. The National and Political Unity Agency is expected to present information that benefits users in assessing accountability and making decisions, whether economic, social, or political. Based on this explanation, the first hypothesis of this study is formulated as follows:

H1: Human resource competence has a positive influence on financial report quality.

2. The Influence of Political Environmental Uncertainty on Financial Report Quality (H2) Political environmental uncertainty creates ambiguity for institutions in executing their functions, especially regarding regulatory systems and procedures for preparing quality and transparent financial reports. Previous studies have found a relationship between political environmental uncertainty and financial report quality. For instance, research conducted by Angelina (2021) found that political factors positively influence financial report quality. Similarly, Fardian (2014) indicated that environmental uncertainty and political factors affect financial reporting. Based on this theoretical foundation, the second hypothesis is formulated as follows:

H2: Political environmental uncertainty has a positive influence on financial report quality.

3. The Influence of Information Technology Utilization on Financial Report Quality (H3) Technological advancements assist institutions in processing data, structuring, manipulating, and storing data to support organizational performance, making them more competitive by enhancing decision-making and problem-solving capabilities. The application of information technology simplifies financial information processing due to its accuracy, consistency, reliability, and capacity to store vast amounts of data (Setyowati et al., 2016). According to Heru et al. (2016) and Fauzi & Fauzan (2021), the implementation of information technology significantly influences financial report quality by increasing work effectiveness, as reports are generated from integrated systems. Additionally, research conducted by Angelina (2021) shows that technology and information positively influence financial report quality. Similarly, Herawati et al. (2016) found that the utilization of technology and information positively affects financial report quality. From these perspectives, further research is necessary to investigate the impact of information technology implementation on financial reports. Therefore, the third hypothesis is formulated as follows:

H3: The utilization of information technology has a positive influence on financial report quality.

3. Methodology

This study employs a quantitative method. The type of research used in this study is causal research, which examines cause-and-effect relationships. Based on the research background, the researcher selected the Regional Agency for National Unity and Politics across Lombok Island as the research location. The institutions under investigation include the Regional Agency for National Unity and Politics of West Nusa Tenggara, West Lombok, Central Lombok, North Lombok, East Lombok, and Mataram.

The population in this study consists of the organizational structure of the Regional Agency for National Unity and Politics across Lombok Island, encompassing all active employees within these institutions as of January 2024, totaling 257 individuals. Using the purposive sampling method, the sample was determined based on specific criteria. The criteria for the sample in this study include personnel managing the

accounting or financial administration division, Heads of Agencies, Secretaries, Heads of Subdivisions, and Operators. The selection of these criteria is based on the consideration that these individuals have a comprehensive understanding of the financial reporting conditions and the management of financial reports.

For further details, Table 1 below provides an overview of the research sample across Lombok Island:

Table 1. Research Sample across Lombok Island

Criteria	Number
Managing the accounting or financial administration division	24
Head of Agency, Secretary, and Head of Subdivision	30
Operator	6
Total Respondents	60

Source: Primary Data Processed, 2024

The data collection technique in this study uses primary data, which is collected directly without intermediaries through structured questions in a questionnaire distributed to each respondent. The data source used in this research is primary data obtained from the Agency for National Unity and Politics across Lombok Island. The necessary data were collected through questionnaires. The respondents in this study include leaders, heads of financial divisions, financial staff, and operators.

The variables in this research consist of:

- 1) **Independent Variables:** Human Resource Competence, Political Environmental Uncertainty, and Utilization of Information Technology.
- 2) **Dependent Variable:** Quality of Financial Reports.

4. Results and Discussions

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

The results of this study indicate that Human Resource Competence has a significant influence on the Quality of Financial Reports at the Agency for National Unity and Politics across Lombok Island. This is evidenced by the regression coefficient value of -0.299 and a t-value of 2.639, which is greater than the t-table value of 2.00324 ($2.639 > 2.00324$). Furthermore, the significance level of 0.011 is smaller than the predetermined 5% threshold, which is 0.05 ($0.011 < 0.05$), confirming that Human Resource Competence plays a crucial role in determining the quality of financial reports within the institution.

Competent human resources are essential in ensuring that financial reports are accurate, transparent, and reliable. Individuals responsible for financial reporting must possess the necessary skills and knowledge to address problems effectively, make informed decisions, and manage tasks efficiently. This competence is particularly important in maintaining smooth workflow processes and ensuring that financial reports adhere to applicable standards. The ability of personnel to apply their expertise directly impacts the quality of the reports, minimizing errors and enhancing accountability.

Previous research supports these findings, as highlighted by Purwati (2014), who identified human resource competence as one of the most significant factors affecting financial report quality. Skilled personnel are better equipped to uphold integrity in financial reporting by ensuring data accuracy, timely reporting, and

compliance with relevant regulations. Therefore, enhancing the competence of human resources is crucial for improving the overall quality of financial reports and ensuring the institution's accountability to stakeholders.

The Influence of Political Environment on the Quality of Financial Reports

The results of this study show that the Political Environment significantly affects the Quality of Financial Reports at the Agency for National Unity and Politics across Lombok Island. This is evidenced by a regression coefficient value of 0.342 and a t-value of 2.300, which is greater than the t-table value of 2.00324 ($2.300 > 2.00324$). Additionally, the significance level of 0.025 indicates a value smaller than the predetermined 5% threshold, which is 0.05 ($0.025 < 0.05$). These statistical results confirm that political dynamics within the organization have a notable impact on the reliability and transparency of financial reporting processes.

A complex political environment often creates opportunities for political interference in financial management. Political influence can manifest through pressure on financial officers, changes in budget allocations, or the manipulation of financial data to serve particular political agendas. In such scenarios, financial reporting may become less about reflecting the institution's true financial health and more about satisfying political interests. As a result, the quality of financial reports can be compromised, leading to reduced accuracy, transparency, and accountability in financial management practices.

Moreover, this study suggests that heightened political connections may increase the likelihood of fraudulent practices in financial reporting. Stakeholders with political influence might alter or provide misleading information to other interested parties or budget users, either to conceal mismanagement or to project a favorable image. This aligns with previous findings that indicate a correlation between political pressure and reduced financial report quality. Therefore, strengthening oversight mechanisms and ensuring independence in financial reporting processes are essential to mitigating the negative impact of political environments on financial report quality.

The Influence of Information Technology on the Quality of Financial Reports

The results of this study demonstrate that Information Technology significantly influences the Quality of Financial Reports at the Agency for National Unity and Politics across Lombok Island. This is evidenced by a regression coefficient value of 0.812 and a t-value of 5.924, which is greater than the t-table value of 2.00324 ($5.924 > 2.00324$). Additionally, the significance level of 0.000 shows a value smaller than the predetermined 5% threshold, which is 0.05 ($0.000 < 0.05$). These statistical findings indicate a strong relationship between the effective use of information technology and the improvement of financial reporting quality.

The role of information technology in financial reporting cannot be overstated. Properly implemented technology enhances accuracy, consistency, and efficiency in processing financial data. Systems that integrate financial transactions and automate routine processes minimize human errors and reduce the likelihood of data manipulation. Moreover, digital record-keeping ensures traceability and simplifies the process of verifying financial transactions, making it easier to detect discrepancies. As a result, organizations that invest in robust information technology infrastructure are better equipped to produce reliable and transparent financial reports.

Furthermore, regular maintenance and optimal utilization of technology play a crucial role in sustaining high-quality financial reporting. When information technology systems are consistently updated and maintained, they can adapt to regulatory changes and organizational needs more effectively. Additionally, providing adequate training for staff to operate these systems ensures that the technology is used to its fullest potential. This study reinforces the idea that leveraging information technology not only streamlines

financial reporting processes but also strengthens accountability and transparency, ultimately leading to improved financial management.

5. Conclusion

Based on the research results and discussions presented, the conclusions drawn from this study are as follows:

1. Human Resource Competence influences the Quality of Financial Reports at the Agency for National Unity and Politics across Lombok Island. This occurs as human resource competence drives employees to complete reports efficiently. Human resource competence enhances work performance by reflecting an individual's characteristics, knowledge, behavior, experience, and skills. These elements build a person's understanding of their job. With proper understanding, higher-quality reports can be produced. Individuals are required to solve problems, make decisions, and manage tasks effectively without hindering other work processes.
2. The Political Environment affects the Quality of Financial Reports at the Agency for National Unity and Politics across Lombok Island. A highly politicized environment or strong political connections tend to increase fraud in financial reporting quality, as stakeholders may alter or provide false or unfavorable information to other interested parties or budget users.
3. Information Technology influences the Quality of Financial Reports at the Agency for National Unity and Politics across Lombok Island. This occurs when information technology facilities such as computers, software, and the internet are properly installed and when financial management staff maximize the use of these facilities in processing financial data to be compiled into financial reports. Additionally, regular maintenance contributes to enhancing the quality of financial reports.

Based on the findings, discussions, and conclusions of this study, the author provides the following recommendations, which are expected to contribute to the improvement and advancement of financial report quality:

1. Future researchers are encouraged to gather more detailed information and incorporate additional variables that may affect the Quality of Financial Reports at the Agency for National Unity and Politics across Lombok Island.
2. Future studies should aim to include a larger sample size to provide broader insights into the relationships between Human Resource Competence, Political Environment, Information Technology, and the Quality of Financial Reports.
3. Future research could apply different methods of SPSS testing and introduce new research variables to further enrich the findings.

References

- Adah, & Nasrullah. (2021). Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Intern terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Pekalongan. *Jurnal Akuntansi Publik.*, 1, 1: 14 – 24.
- Angelina, I. D. (2021). Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Kota Surabaya. *Paper Knowledge . Toward a Media History of Documents*, 3(2), 6.
- Arsyati. (2008). *Pengaruh Kualitas Sumber Daya Manusia dalam Pengelolaan Keuangan Terhadap Kualitas Pertanggungjawaban Keuangan PNBPD Dalam Upaya Meningkatkan Kinerja Instansi.*
- Bakti, B. E. M., & Triyono. (2022). Studi Pada Perusahaan Sub Sektor Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ekonomi Dan Bisnis*, 9(1), 104–111.
- Darmanah, G. (2019). *Metodologi penelitian.*
- Fardian, D. (2014). Pengaruh Faktor Politik, Ketidakpastian Lingkungan Dan Kompetensi Sumber Daya Manusia Terhadap Penerapan Transparansi Pelaporan Keuangan (Studi Empiris atas SKPD Pemerintah Kota Padang). *Jurnal Akuntansi*, 3(1), 1–18.
- Fauzi, Nisa, Rini, & Irma. (2022). Metodologi Penelitian. In *Pena Persada.*

- Firmansyah, A., Yuniar, M. R., & Arfiansyah, Z. (2022). *Jurnal Anggaran dan Keuangan Negara Indonesia Financial Reporting Quality in Indonesia : Transparency of Financial*. 4(2).
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan program IBM SPSS 19* (Edisi Keli). Ghozali, Imam. 2011. Aplikasi Analisis Multivariate dengan program IBM SPSS 19 (Edisi Kelima). Semarang: Badan Penerbit Universitas Diponegoro.
- Gupta, A. K., & Govindarajan, V. (1984). Business Unit Strategy, Managerial Characteristics and Business Unit Effectiveness at Strategy Implementation. *Academy of Management Journal*, 27, 25–41.
- Hadis, F. (2022). Pengaruh Pemanfaatan Teknologi Informasi, Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan. *Akuntansi Dan Manajemen*, 17(2), 106–120. <https://doi.org/10.30630/jam.v17i2.202>
- Herawati, E., Malisan, L., Kusumawardani, A., & Ekonomi dan Bisnis Universitas Mulawarman, F. (2016). Pengaruh sumber daya manusia bidang akuntansi dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan pemerintah daerah. *Jurnal Ilmu Akuntansi Mulawarman*, 1(1), 12–19. <http://journal.feb.unmul.ac.id/index.php/JIAM/issue/view/55>
- Ihsanti, E. (2014). Pengaruh Kompetensi Sumber Daya Manusia dan Penerapan Sistem Akuntansi Keuangan Daerah terhadap Kualitas Laporan Keuangan Daerah (Study Empiris pada SKPD Kabupaten Lima Puluh Kota). *E-Journal Universitas Negeri Padang*, 2, 2.
- Ilham, F. (2012). *Analisis laporan Keuangan*. Alfabeta. Alfabeta.
- Jensen, M., & Meckling, W. (n.d.). Theory of the firm: Managerial behavior, agency cost and ownership structure. *Journal of Finance Economic*, 360, 3–305. <https://www.nhh.no/for/courses/spring/eco420/jensen-meckling-76.pdf>
- Latjandu, Kalangi, & Tinangon. (2016). Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah di 64 Kabupaten Kepulauan Talaud. *Jurnal Akuntansi Sektor Publik*, 10, 98.
- Lenaini, I. (2021). Teknik pengambilan sampel purposive dan snowball sampling. *Jurnal Kajian, Penelitian & Pengambilan Pendidikan Sejarah*, 6(1), 33–39. <http://journal.ummat.ac.id/index.php/historis/article/download/4075/pdf>
- Lubis, N. K. (2017). Faktor-Faktor Yang Mempengaruhi Transparansi Pelaporan Keuangan dan Pengaruhnya Terhadap Kualitas Pelaporan Keuangan. *Jurnal Penelitian Ekonomu Akuntansi (JENSI)*, 1(2), 124–132. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwiYuaiD2bf8AhWZC7cAHcJjCowQFnoECAgQAQ&url=https%3A%2F%2Fejurnalunsam.id%2Findex.php%2Fjensi%2Farticle%2Fdownload%2F405%2F298%2F&usg=AOvVaw3vZxZU5AV7Gb2qWffGu4AD>
- Maydiyanti, S., Putri, annie mustika, & Anriva, della hilia. (2020). Jurnal Akuntansi & Ekonomika. *Jurnal Akuntansi Dan Ekonomika*, 10(1).
- Mizruchi, M. S., & Fein, L. C. (1999). The social construction of organizational knowledge: A study of the uses of coercive, mimetic, and normative isomorphism. *Administrative Science Quarterly*. <https://doi.org/10.2307/2667051125-135>. <https://journal.stieamm.ac.id/index.php/valid/article/view/70>
- Orniati, Y. (2009). Laporan Keuangan sebagai Alat untuk Menilai Kinerja Keuangan. *Jurnal Ekonomi Dan Bisnis, Vol. 1*, 3:206-213.
- Rahmadani, S. (2015). Pengaruh Kompetensi Sumber Daya Manusia, Sistem Akuntansi Keuangan Daerah, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi pada Satuan Kerja Perangkat Daerah Kabupaten Pasaman Bar. *Jurnal Ekonomi Dan Bisnis, vol 2*, 2: 1 – 15.
- Roviyantie. (2011). *Pengaruh Kompetensi Sumber Daya Manusia dan Penerapan Sistem Akuntansi Keuangan Daerah Terhadap Kualitas Laporan Keuangan Daerah*.
- Setyowati, L., Isthika, W., & Pratiwi, R. D. (2016). Faktor-Faktor Yang Mempengaruhi Kualitas Laporan. *Jurnal Ilmu Dan Riset Akuntansi*, 20(2), 179–191. <https://media.neliti.com/media/publications/144499-ID-faktor-faktor-yang-mempengaruhi-kualitas.pdf>
-

- Siti, Eka, & Muhyarsyah. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Peran Internal Audit, dan Kesuksesan Penerapan Sistem Informasi Keuangan Daerah terhadap Kualitas Laporan Keuangan. *Jurnal Riset Akuntansi Dan Keuangan.*, Vol 2, 2: 377 – 348.
- Sugiyono. (2015). BAB III Metodologi Penelitian III.1 Jenis Penelitian Jenis Penelitian Ini Adalah Deskriptif Analitik Dengan Pendekatan. *Jenis Penelitian Jenis Penelitian Ini Adalah Deskriptif Analitik Dengan Pendekatan*, 51.
- Yulanda, D., & Oktala, R. (2021). Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pada Satuan Kerja Seksi Keuangan Polres. *Journal of Management and Bussines (JOMB)*, 3(1), 1-9.
- Yuliani, nur laila, & Agustini, rahmawati dwi. (2021). Faktor Faktor Yang Mempengaruhi Kualitas Informasi Laporan Keuangan Pemerintah Daerah. *Jurnal Akuntansi Trisakti*, 8(1), 95–108. <https://doi.org/10.25105/jat.v8i1.8718>