


# The Influence Of Human Resources, Internal Control And Information Technology On The Timeliness Of Submitting Financial Reports At The Balangan Regency SKPD

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Article Info	ABSTRACT
<b>Keywords:</b> Human Resources, Internal Control, Information Technology, Timeliness of Financial Reporting	Good government financial management is influenced by factors such as human resources, information technology, and internal control. This study aims to examine the impact of these factors on the timeliness of financial report submission in the Regional Work Units (SKPD) of Balangan Regency. The research was conducted in 32 SKPDs with a total population of 88 employees, all of whom were selected as respondents through total sampling. Data collection was carried out using questionnaires, and the data was analyzed through Multiple Linear Regression with SPSS 20, including tests for validity, reliability, F-tests, t-tests, and the coefficient of determination. The findings show that: (1) Human resources have a significant effect on financial reporting timeliness, with a sig. value of $0.001 < 0.05$ . (2) Internal control significantly affects timeliness, with a sig. value of $0.009 < 0.05$ . (3) Information technology also has a significant impact, with a sig. value of $0.025 < 0.05$ . In conclusion, human resources, internal control, and information technology all significantly influence the timeliness of financial report submissions in SKPDs in Balangan Regency.
This is an open access article under the <a href="https://creativecommons.org/licenses/by-nc/4.0/">CC BY-NC</a> license 	<b>Corresponding Author:</b> Agustina Wulandari Program Studi Sarjana Akuntansi, Fakultas Humaniora, Universitas Sari Mulia <a href="mailto:umuufam@gmail.com">umuufam@gmail.com</a>

## INTRODUCTION

The study of government financial reporting in Indonesia is an intriguing endeavour, particularly in light of the mounting demands for transparency and accountability of public institutions at both the central and regional levels. The objective of local government financial statements is to present economic decisions that arise from an analysis of the financial impact on financial position information resulting from the company's performance and assets that are required by users of financial statements for evaluation and comparison purposes. In the context of public sector accounting, the type of information provided for decision-making purposes is limited to financial information alone.

In accordance with Government Regulation No. 71 of 2010 (2010) concerning Government Accounting Standards, financial statements constitute a form of accountability for the implementation and management of state/regional finances. The financial statements that must be prepared by the central and local governments comprise the following: The

aforementioned financial statements are as follows: Budget Realisation Report, Statement of Changes in Excess Budget Balance, Balance Sheet, Operational Report, Cash Flow Statement, Statement of Changes in Equity and Notes to Financial Statements. In light of the aforementioned description, it can be posited that government financial reports are comprised of seven distinct types, which collectively serve to reinforce and supplement one another.

A review of the government's financial statements reveals that there are still numerous instances of inappropriate data presentation, as well as irregularities identified by the Supreme Audit Agency (BPK) in the course of auditing government financial statements. Despite the fact that numerous parties rely on the information presented in financial statements published by local governments as a basis for decision-making (Nihayah, 2015)

The accuracy of financial reporting is contingent upon a number of factors, including the quality of human resources, the utilisation of information technology, the implementation of internal control mechanisms, an understanding of accounting principles, the adherence to Government Accounting Standards (SAP), organisational commitment and the presence of robust financial supervision. However, in general, there are several factors that affect the reliability of financial reporting, including the quality of human resources, the use of information technology and internal control (Rahmayani, 2023).

Human resources are the individuals within an organisation who are responsible for achieving the organisation's goals. The competence of human resources refers to the capacity of executive and legislative members to fulfil their respective functions and roles in regional financial management. Human resources constitute a unified entity of human capital within the organisational structure, rather than merely a mere aggregation of existing personnel. It is essential to view the human resources unit as a system, in which each employee plays a role in achieving organisational goals. The educational background of employees is used as a basis for measuring human resources.

Warisno (2019) posits that in order to achieve effective regional financial management, the Regional Work Unit (SKPD) must possess a cadre of competent human resources. These individuals are expected to possess an accounting educational background, engage in ongoing education and training, and possess experience in the financial field (Warisno., 2019).

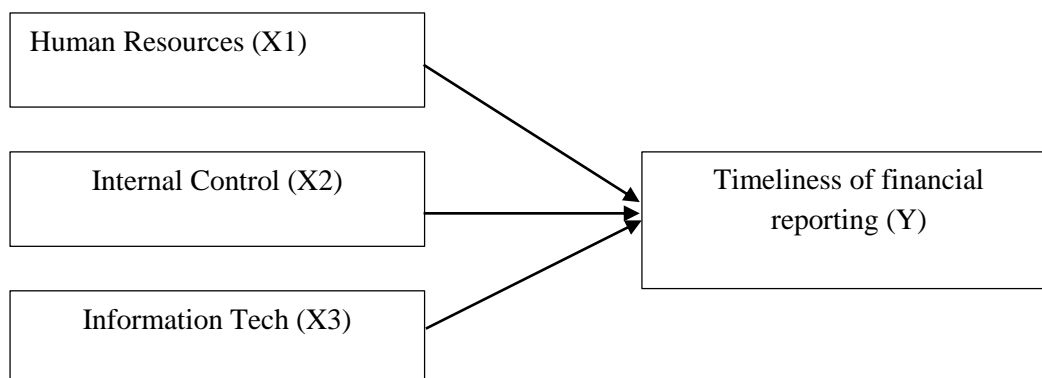
Furthermore, human resources serve as the primary supporting structure and driving force behind the organisation, facilitating the realisation of its vision and mission objectives. An effective system cannot function optimally in the absence of a robust human resources foundation, particularly in terms of the individual's educational background, experience, and training (Rahman & Permatasari, 2021). The dearth of government employees with an educational background in accounting has resulted in a lack of understanding regarding the proper and correct management of regional finances. In order to produce financial reports that meet the requisite standards of reliability, it is essential to have human resources that are competent in their respective fields (Rahmayani, 2023).

In addition to the implementation of SPIP and HR competence, the utilisation of information technology may also exert an influence on the quality of financial reports. Mulyadi

(2017) defines information technology as comprising computers and other electronic equipment, factory machinery and telecommunications. The utilisation of information technology is mandated by Government Regulation No. 56 of 2005 concerning Regional Financial Information Systems. The optimal utilisation of information technology can enhance the timeliness and accuracy of information. Furthermore, the substitution of manual control with computer control can facilitate the preparation of LKPD by local governments.

The quality of human resources and the utilisation of information technology will be optimally supported by a robust internal control system (SPI) if the aforementioned factors are duly considered. Hasanah (2016) defines the internal control system as an integral process comprising actions and activities carried out continuously by leaders and all employees. Its purpose is to provide adequate assurance of achieving organisational goals through effective and efficient activities, reliability of financial reporting, observation of state assets, and compliance with laws and regulations. This internal control system is an implication of the government internal control system (SPIP), which is based on Government Regulation No. 60/2008 concerning Internal Control Systems. In accordance with Government Regulation No. 60/2008 concerning the Government Internal Control System (SPIP), the implementation of the Government Internal Control System at the central and regional government levels is essential to achieve the desired organisational outcomes .

In light of the aforementioned description, the authors are interested in conducting research entitled 'The Effect of Human Resources, Internal Control and Information Technology on the Timeliness of Submitting Financial Statements in SKPD Balangan Regency'.



**Figure 1.** Research conceptual framework

The conceptual framework provides a clear indication of the direction of the research methodology and facilitates a comprehensive understanding and analysis of the problem. This study aims to ascertain the impact of human resources and internal control on the timeliness of financial statement submission.

## METHODS

This type of research is quantitative research that uses survey methods. This research was conducted in the Regional Work Unit (SKPD) of Balangan Regency. This SKPD includes offices, agencies, and offices. Based on data obtained from the Balangan Regency Official Website, the number of Work Units available is 32 SKPD. The population used in this study is the population is an employee who handles the preparation of the Financial Statements of the Regional Work Unit (SKPD) of Balangan Regency as many as 88 employees. The sample used in this study were employees involved in the preparation of the Financial Report of the Regional Work Unit (SKPD) of Balangan Regency as many as 88 employees. Sample selection using the total sampling method

This research instrument uses a questionnaire via google form. The questionnaire method is a way of collecting data using a list of questions. The data that is expected to be obtained is data related to Human Resources, Internal Control, Information Technology and timeliness of Submission of financial reports in the regional work unit of Balangan district.

In analysing the data, descriptive analysis and quantitative analysis / Inferential Analysis are used. Descriptive analysis in this study is used to analyse the characteristics of respondents and the description of each research variable which is the frequency distribution. Quantitative analysis uses multiple linear regression analysis which was previously carried out classical assumption test.

## RESULTS AND DISCUSSION

**Table 1.** Respondent Characteristic

Respondent Characteristic	Total	Percentage
Age		
20-30 years	5	5.7
31-40 years	35	39.8
41-50 years	37	42
50-60 years	11	12.5
Gender		
Man	52	59.1
Woman	36	40.9
Period of service		
1-10 years	12	13.6
11-20 years	66	75
21-30 years	9	10.2
31-40 years	1	1.1

Respondent Characteristic	Total	Percentage
Education		
High School	14	15.9
D3	6	6.8
S1	49	55.7
S2	19	21.6
Total	88	100

The age distribution of respondents indicates that the majority (42%) are within the 41-50 age bracket, while 5% are in the 20-30 age group. Seven percent (5) of the respondents are aged between 31 and 40 years, representing 39.8 percent (35) of the total sample. The remaining 11 respondents, or 12.5 percent, are aged between 50 and 60 years. This indicates that the majority of employees in the Balangan Regency Regional Work Unit are still classified as belonging to the productive age bracket, which has a considerable positive impact on their work and performance.

In terms of gender, the majority of accounting and finance employees in the Balangan Regency Regional Work Unit are male, representing 52 individuals or 59.1% of the total. The remaining 36 people, or 40.9%, are female. This is due to the fact that the nature of work within the SKPD necessitates a greater number of IT personnel, resulting in a higher proportion of male employees being employed in this role.

In terms of length of service, the majority of respondents (66 individuals, representing 75% of the total sample) have been employed for a period of between 11 and 20 years. The remaining 13.6% of respondents have been employed for a period of between 1 and 10 years. The remaining 12% of respondents have been employed for between 21 and 30 years, while 9% have been employed for between 31 and 40 years. This indicates that the working period of employees in the Balangan Regency Regional Work Unit is sufficiently long to allow them to become accustomed to and experienced in carrying out their work.

The latest education data indicates that the majority of accounting and finance employees in the Regional Work Unit of Balangan Regency have obtained a Bachelor's degree, representing 55.7% of the total number of employees in this category. The remaining 15.9% (n=14) have completed secondary education (SMA), while 6.8% (n=6) have a Diploma (D3) and 21.6% (n=19) have a Bachelor's degree (S2). Given that the majority of employees have completed an S1 education and the second most common qualification is an S2, it can be seen that the Regional Work Unit of Balangan Regency already has a highly educated workforce. This is an advantage for the SKPD, as it will facilitate the assignment of tasks from the company or leadership.

**Table 2.** Table of Respondents' Assessment of Human Resources variables (X1)

Interval	Category	Total	%
1,00 sd 1,79	Not Very Good	0	0
1,80 sd 2,59	Not Good	6	6.8
2,60 sd 3,39	Good Enough	20	22.7

Interval	Category	Total	%
3,40 sd 4,19	Good	49	55.7
4,20 s/d 5,00	Very Good	13	14.8
Total		88	100

The data in the table above indicates that, of the 88 respondents, no individual rated the human resource variable as 'very bad'. Six respondents (6.8%) rated human resources as 'not good', 20 respondents (22.7%) rated them as 'quite good', 49 respondents (55.7%) rated them as 'good', and 13 respondents (14.8%) rated them as 'very good'. This indicates that the evaluation of human resource variables is of a high quality. This demonstrates that the accountant/finance staff of the Balangan Regency SKPD has a comprehensive understanding of PP No. 71 of 2010 concerning SAP, PP No. 8 of 2006 concerning financial reporting and performance of government agencies, and the accounting. The employees are able to demonstrate an understanding of the accounting cycle and are adept at reading literature in the form of accounting journals and books to upgrade their knowledge in the field of accounting. They are also able to compile and present financial reports in a systematic manner and are well versed in the preparation of government financial reports in accordance with the provisions set forth in PP No. 71 of 2010. Furthermore, they consistently engage in training activities. 71 of 2010, employees consistently engage in training programmes pertaining to the administration of financial statements. They adhere to the prevailing standards of practice, prioritising ethical conduct and professional standards as an accountant. Furthermore, they resist any external influence that may lead to regulatory violations.

**Table 3.** Table of Respondents' Ratings on Internal Control Variables (X2)

Interval	Category	Total	%
1,00 sd 1,79	Not Very Good	0	0
1,80 sd 2,59	Not Good	0	0
2,60 sd 3,39	Good Enough	9	10.2
3,40 sd 4,19	Good	67	76.1
4,20 s/d 5,00	Very Good	12	13.6
Total		88	100

Table 3 reveals that, of the 88 respondents, none rated internal control as 'very bad' or 'not good'. 20 respondents (22.7%) rated it as 'quite good', 49 respondents (55.7%) rated it as 'good', and 13 respondents (14.8%) rated it as 'very good'. Therefore, it can be concluded that the assessment of the internal control variable is positive. This indicates that the head of the agency/institution has set an example by adhering to the code of ethics, and that the workplace has implemented an information system to facilitate the completion of duties and responsibilities. The workplace has implemented an adequate separation of duties, with each activity supported by authorisation from the competent authority. Furthermore, the workplace has implemented an accounting system that allows for audits, and at an unspecified time, the leadership conducts surprise checks of accounting records.

**Table 4.** Respondents' Ratings on Information Technology Variables (X3)

Interval	Category	Total	%
1,00 sd 1,79	Not Very Good	0	0
1,80 sd 2,59	Not Good	0	0
2,60 sd 3,39	Good Enough	6	6.8
3,40 sd 4,19	Good	60	68.2
4,20 s/d 5,00	Very Good	22	25
Jumlah		88	100

Based on Table 4, it can be seen that of the 88 respondents, it can be seen that there was not one person who stated that it was very bad and who stated that it was not good, as many as 20 people or 22.7% stated quite well, 49 people or 55.7% stated well and 13 people or 14.8% stated very well. Thus it shows that the assessment of information technology variables has a good assessment, this shows that the workplace has enough computers to carry out tasks, financial data management at work has used software that is in accordance with applicable regulations, financial reports generated from integrated information systems, the financial management process has been computerised, computer equipment that is obsolete or damaged is recorded and repaired in a timely manner, in the workplace computer equipment is checked regularly, where I work the computer security system is repaired regularly, where I work an internet network has been installed, the internet network has been used as a link between work units, and in the workplace the internet network is used to send the required information.

**Table 5.** Respondents' Assessment of the Variable Timeliness of Financial Reporting (Y)

Interval	Category	Total	%
1,00 sd 1,79	Not Very Good	0	0
1,80 sd 2,59	Not Good	0	0
2,60 sd 3,39	Good Enough	4	4.5
3,40 sd 4,19	Good	60	68.2
4,00 s/d 5,00	Very Good	24	27.3
Total		88	100

Based on Table 5 above, it can be seen that of the 88 respondents, there was not one person who stated that it was very bad and stated that it was not good, 4 people or 4.5% stated that it was quite good, 60 people or 68.2% stated that it was good and 24 people or 27.3% stated that it was very good. Thus it can be seen that the assessment of the variable timeliness of financial reporting, this shows that the financial information needed is immediately available when requested, daily and weekly financial reports are provided systematically and regularly, monthly financial reports are submitted systematically and regularly, annual financial reports are not submitted systematically and regularly, the accuracy of financial reporting is information that must be submitted as early as possible to be used as a basis for making a decision.

### Classical assumption testing

The normality test results show that the data spreads, around the diagonal line and follows the direction of the diagonal line, so it can be concluded that the data is normally distributed. The multicollinearity test results show that all independent variables have a VIF value of less than 10, so it can be concluded that there are no multicollinearity symptoms in this research model.

The results of the heteroscedasticity test are known that the Scatterplot graph shows that if there is no clear pattern, and the points spread above and below the number 0 on the Y axis, it indicates that there is no heteroscedasticity in the regression model. The results of the autocorrelation test show that the Durbin Watson value is 1.914 which is between 1.66 and 2.34, which is in the no autocorrelation area, so it is concluded that this regression model does not occur Autocorrelation.

### Multiple Linear Regression Analysis

**Table 6** Summary of Multiple Regression Analysis Results

Variabel	Koef. Regresi (B)	t <sub>hitung</sub>	Sig
Konstanta	0,777		
Sumber daya manusia (X <sub>1</sub> )	0,273	3,582	0,001
Pengendalian internal (X <sub>2</sub> )	0,305	2,676	0,009
Teknologi informasi (X <sub>3</sub> )	0,256	2,279	0,025
R Square	= 0,454		
R (Multiple R)	= 0,674		
F hitung	= 23,296		
Signif F	= 0,000		

The regression equation is obtained

$$Y = 0,777 + 0,273X_1 + 0,305X_2 + 0,256X_3$$

The constant value is 0.777 which means that if there are no independent variables consisting of human resources, internal control, and information technology variables (which affect the timeliness of financial reports, the timeliness of financial reports will have a value of 0.777.

The human resource variable has a positive influence on the timeliness of financial reports, with a regression coefficient of 0.273, which means that if the human resource variable increases by 1 unit, the timeliness of financial reports will increase by 0.273 units assuming that the internal control variable, and information technology are in constant condition. With this positive influence, it means that between the variables Human resources and timeliness of financial statements show a unidirectional relationship.

The internal control variable has a positive effect on the timeliness of financial reports, with a regression coefficient of 0.305, which means that if the internal control variable increases by 1 unit, the timeliness of financial reports will increase by 0.305 units, assuming that the human resources and information technology variables are constant. With this

positive influence, it means that the internal control variable and the timeliness of financial reports show a unidirectional relationship.

The information technology variable has a positive influence on the timeliness of financial reports, with a regression coefficient of 0.256, which means that if the information technology variable increases by 1 unit, the timeliness of financial reports will increase by 0.256 units, assuming that the human resources and internal control variables are constant. With this positive influence, it means that between the variables Information technology and timeliness of financial statements show a unidirectional relationship. The coefficient of determination is 0.454, it means that 45.4% of the timeliness of financial reports can be explained by the four independent variables consisting of human resources, internal control and information technology variables. While the remaining 54.6% is influenced by other variables not included in the research model.

The results of the t test

1. Testing the regression coefficient on the human resources variable . The results of the calculation on Multiple Regression obtained  $a_{tcount}$  value of 3.582 with a sig.= 0.001. Thus  $sig_{.tcount} < 0.05$  then Hypothesis 1 is accepted, meaning that the human resources variable partially has a significant effect on the timeliness of financial reports.
2. Testing the regression coefficient on the internal control variable ( $x_2$ ). The  $t_{count}$  value is 2.676 with a sig value = 0.009. Thus,  $sig_{.titung} < 0.05$ , Hypothesis 2 is accepted, meaning that the internal control variable partially has a significant effect on the timeliness of financial reports.
3. Testing the regression coefficient Information technology ( $x_3$ ). The t test results obtained  $a_{tcount}$  value of 2.279 with a sig.= 0.025. Thus,  $sig_{.tcount} < 0.05$ , Hypothesis 3 is accepted, meaning that the information technology variable partially has a significant effect on the timeliness of financial reports.

## Discussion

### The effect of human resources on the timeliness of financial reports

Human resources can be defined as the capacity of individuals to fulfil the tasks and responsibilities assigned to them, supported by adequate education, training and experience. This human-sourced power can also be referred to as energy or power (energy or power) inherent in humans themselves. It can be demonstrated in terms of energy, power, ability, strength, existence, role, authority and responsibility to have the ability (competency), namely knowledge (knowledge), skills (skill) and attitude (attitude). The findings of this study are consistent with those of previous research conducted by Bore (2022), Megasiwi (2020) and Yustanti (2020), which indicate that HR competence has a positive impact on the timeliness of financial reporting (Bore, 2022) (Megasiwi, 2020) (Yustanti, 2020).

Agency theory posits the existence of a potential conflict of interest between the agent and the principal. In public organisations such as Regional Work Units (SKPD), agents are officials and employees who are responsible for financial management, whereas principals are the public and government, who have an interest in the transparency and accountability of financial reports. The competence of human resources in understanding the rules for

preparing financial reports in accordance with government accounting standards can serve to mitigate the issue of asymmetric information, which is frequently identified as a source of conflict in agency theory. When human resources possess sufficient knowledge and expertise, they are better equipped to prepare accurate and reliable financial reports, thereby enhancing principal confidence in these reports. The submission of high-quality financial reports in a timely manner also serves to mitigate the risk of moral hazard, whereby agents may be tempted to act in a manner that is not fully aligned with the interests of the principal. By ensuring the presence of competent human resources, SKPDs can guarantee that financial reports not only satisfy the requirements of government accounting standards but are also prepared with the highest degree of integrity, thus providing appropriate and useful information for principal decision-making. As stated by (Rahmayani, 2023).

The quality of human resources can enhance the timeliness of local government financial reports. This is because, with the requisite abilities, education, training and experience, employees and duty holders will be able to achieve their organisational goals, namely to present timely local government financial reports. Furthermore, the presence of qualified human resources ensures timely accountability, presentation, reporting, and disclosure of all activities and responsibilities to the principal. The principal, in turn, has the right and authority to hold these individuals accountable, both vertically to higher authorities and horizontally to the wider community.

#### **The effect of internal control on the timeliness of financial statements**

The role of internal control is of great significance in the achievement of organisational objectives, whether in the private or public sectors. It is of significant importance to consider the role of the internal control system, as the accurate and controlled recording of financial reports is contingent upon the efficacy of the internal control system (Liza Mutiana, Yossi Diantimala, 2017).

The findings indicated that internal control exerted a partial, statistically significant positive influence on the timeliness of financial reports within the Balangan Regency Regional Work Unit. This indicates that an increase in the control variable will result in an improvement in the timeliness of the financial statements. The findings of this study are consistent with those of Ukkas (2022), who posited that internal accounting controls exert a positive and pivotal influence on the timeliness of local government financial reporting. In accordance with the findings of Bore (2022), which indicate that SPIP has a positive impact on the timeliness of financial reporting by the West Sumba Regency Government (Ukkas, 2022) (Bore, 2022).

Tawakal (2017) posits that the efficacy of the internal control system is indispensable for the planning process. Furthermore, the internal control system report serves as an independent source of information and an important factor used in improving financial reports. The quality of local government financial reports is contingent upon the efficacy of the internal control system (Tawakal, 2017).

Agency theory underscores the significance of mechanisms to mitigate the issue of inaccuracy and impropriety in financial statements, including unethical actions or abuse of power by agents, such as misappropriation of assets or concealment of crucial information.

One such mechanism is the reinforcement of internal accounting controls. The implementation of effective internal control mechanisms is instrumental in ensuring the timely and accurate preparation of financial statements, thereby reducing information asymmetry issues and enhancing transparency and accountability.

The quality and timeliness of financial statements produced by a public sector organisation are directly correlated with the strength of its internal accounting controls. This reinforces the principal's confidence in the agent and guarantees that the agent will act in accordance with the principal's interests. It can be reasonably deduced, therefore, that robust internal control measures can serve to mitigate the potential for conflicts of interest and risks inherent to principal-agent relationships, while simultaneously enhancing the efficiency and effectiveness of local financial management.

The absence of internal accounting controls in regional financial management will result in delays in the preparation of regional financial reports, leading to a less orderly preparation and application of policies, a lack of commitment to competence, inadequate risk identification activities, suboptimal risk analysis, weak physical control over assets and inaccurate and untimely recording of transactions. The implementation of enhanced internal accounting controls in a public sector organisation (SKPD) will enhance the timeliness of local government financial reports, ensuring their quality.

#### **The effect of Information Technology on the timeliness of financial statements**

The deployment of information technology is of significant consequence, particularly in the context of electronic transactions. Conversely, the implementation of information technology management can facilitate the enhancement of government services to the community, particularly in the context of expediting the implementation of e-government. Furthermore, the utilisation of information technology has a beneficial impact on the work of government officials, particularly in the preparation of financial reports. This is due to the fact that it can be completed with greater ease, speed and accuracy than if they were to compile it with a conventional system (Megasiwi, 2020).

The findings indicated that information technology exerted a partial, statistically significant positive influence on the timeliness of financial reports within the Balangan Regency Regional Work Unit. This indicates that an increase in the information technology variable will result in an improvement in the timeliness of financial reports. The findings of this study are consistent with those of Megasiwi (2020), who posited that the utilisation of information technology and the internal control system exerts a positive influence on both reliability and timeliness (Megasiwi, 2020).

As the use of information technology increases, it can facilitate the work performance of employees in an agency, enabling the completion of various tasks in a more efficient, timely, and accurate manner. Information technology is employed to transform raw data into the information required by both internal and external parties. The utilisation of information systems within a company or agency can facilitate the presentation of financial reports, thereby enabling those who employ such systems to achieve progress. In the context of agency theory, which emphasises the relationship between the principal (the owner of

interests, such as shareholders, government, or society) and the agent (management or employees who run the organisation's operations), the use of information technology (IT) plays a pivotal role in mitigating conflicts of interest and information asymmetry issues where the agent possesses greater access to information than the principal. Information technology has the potential to mitigate information asymmetry by facilitating expedient and comprehensive access to financial and operational data. The implementation of efficient information systems enables the presentation of accurate and real-time data, thereby facilitating the ability of principals to make informed decisions based on a comprehensive and timely information base.

The implementation of a rapid and precise information delivery process to facilitate the production of accurate financial reports is a necessity for central and local governments, who are thus obliged to develop and utilise advances in information technology. The Regional Financial Information System (RFIS) is a system that documents, administers, and processes regional financial management data and other related data into information that is presented to the public and used as decision-making material in the context of planning, implementation, and local government accountability reports.

## CONCLUSION

Based on the discussion of government financial reporting in Indonesia is that local government financial reports have an important role in fulfilling the demands of public accountability. Based on Government Regulation No 71 of 2010, government financial reports consist of seven types, which complement each other to provide a comprehensive picture of the government's financial condition. However, there are still discrepancies and irregularities in government financial reporting, which are highlighted by the Supreme Audit Agency (BPK). Several factors affect the timeliness and quality of financial reports, among others: Quality of Human Resources (HR): Employee competence in terms of education, training, and experience greatly affects the timeliness of preparing financial reports. Qualified human resources can prepare accurate and timely reports, in accordance with government accounting standards, which have an impact on transparency and accountability. Internal Control (SPI): Strong internal controls help ensure that financial statements are prepared appropriately and accurately. A good internal control system mitigates the risk of moral hazard and improves transparency and accountability of financial management. Information Technology Utilisation: Information technology plays an important role in improving efficiency and accuracy in the preparation of financial statements. The utilisation of information technology enables faster, more accurate and real-time data presentation, thus helping local governments to fulfil their reporting obligations on time. Overall, the success of local government financial reporting is influenced by the synergy between the quality of human resources, internal control systems, and the utilisation of information technology, which together improve the accountability and reliability of financial statements.

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