THE EFFECT OF COMPETENCE OF HUMAN RESOURCES, INFORMATION TECHNOLOGY AND ACCOUNTABILITY ON THE QUALITY OF REGIONAL FINANCIAL STATEMENTS WITH INTERNAL CONTROL SYSTEMS AS A MODERATION
(STUDY IN DISTRICT OF GOWA)

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ABSTRACT

This study aims to examine the influence of competence of human resources, utilization of information technology and accountability to the quality of local government financial statements. This research also aims to test the variable of internal control system of moderation of human resources competence relation. This study aims to examine the influence of competence of human resources, utilization of information technology and accountability to the quality of local government financial report. This research is a quantitative research with descriptive approach. The sampling technique used purposive sampling method. The sample in this research is employees of Regional Financial Management Agency (BPKD), while the number of questionnaires processed in this study as many as 34 pieces of questionnaires. The results showed that the competence of human resources, the utilization of information technology and accountability have a positive effect on the quality of local government financial statements. The internal control system is unable to moderate the competence variable of human resources and utilization of information technology to the quality of the regional financial report, but the internal control system is able to moderate the variable of accountability to the quality of local government financial report.

Keyword: Competence, Information Technology, Accountability, Internal Control

INTRODUCTION

The increasing phenomenon of government financial reports that have not presented data in accordance with the regulations and the many deviations that have been found by the Supreme Audit Agency (BPK) in conducting audits of government financial reports, has made the public demand good governance increase. One form of accountability in administering the government stipulated in Law Number 17 of 2003 concerning State Finance states that the Governor / Regent / Mayor entrusts the accountability of the regional government budget (APBD) implementation to the Regional House of Representative (DPRD) in the form of financial reports that require the form and content of the accountability report for The Indonesian Budget / Regional Government Budget implementation to be prepared and presented with government accounting standards stipulated by
government regulations. Also Law Number 32 Year 2004 concerning Regional Government, which explains the government's efforts in realizing transparency and accountability in government financial management, both the central government and regional governments by submitting accountability reports in the form of financial statements.

Through financial statements can be known "whether a government has been going well, so the government is required to be able to produce quality financial reports" Wati, et al (2014). Finally, Government Accounting Standards (SAP) provide a guideline to the central and regional governments in compiling and present quality financial reports. The standard was confirmed by the issuance of Government Regulation Number 24 of 2005 concerning Government Accounting Standards that uses a cash basis to recognize income, expenditure and financing transactions, and accrual basis for recognition of assets, liabilities and fund equity. But now it has been replaced by Government Regulation No. 71 of 2010 concerning Government Accounting Standards that use a cash basis, cash towards accruals to an accruals basis.

The application of the accrual-based government accounting system has presented new problems for local governments in improving the quality of financial reports, because the changes are not merely a technical problem of recording transactions and presenting financial statements, but require accounting policies, accounting treatment for transactions, accounting choice, and designing or analyzing existing accounting systems, while competent and professional human resources in terms of accounting policy making up to technical analysis of a limited transaction. Appropriate treatment in resolving these problems cannot be done by employees who do not have accounting knowledge. Halim and Kusufi (2014) state that the preparation and preparation of quality financial reports required competent human resources and mastery of government accounting. Competence is a combination of knowledge, skills, and abilities in a particular career field that allows a person to perform tasks or functions according to his expertise (Boyatzis, 1982). Competent human resources will be able to understand the logic of accounting properly. Failure of human resources to understand and apply the logic of accounting will have an impact on the financial statements made wrong and the suitability of the report to the standards set by the government. Therefore competent human resources are an important factor in the creation of quality government financial reports.

In addition to the competence of human resources, to produce financial reports that are relevant, reliable, and trustworthy, local governments must have a reliable accounting system. Because the accounting system in local government has complex transactions along with the increasing number of budgets from year to year. Accrual-based government accounting also adds complex problems that already
exist. While a weak accounting system causes the resulting financial statements to be less reliable and less relevant for decision making. Therefore, the use of system-based information technology will greatly help speed up the process of processing financial transaction transactions and presentation, so that the financial statements do not lose the value of the information. In line with that Macmillan (2003) also states that the use of information technology can shorten the adjustment of the application of accrual-based financial reporting. For this reason, the central government and regional governments are obliged to develop and utilize information technology advances to improve the ability to manage regional finance, and channel regional financial information to public service. So with that Government Regulation Number 56 of 2005 was issued which obliged every local government to implement a Regional Financial Information System in managing regional finance.

The quality of local government financial reports is also determined by how much sense of responsibility owned by government employees in working on financial statements. According to Mardisar and Sari (2007) accountability is a psychological impulse that makes someone try to resolve their obligations and account for all actions and decisions taken to the environment.

"People with high accountability devote greater effort than people with low accountability when completing work" Mardisar and Sari (2007).

The dimensions of accountability include legal accountability and honesty, program accountability, managerial accountability, policy accountability, and financial accountability. Related to the task of financial accountability in this regard relating to the management of the Regional Budget is the obligation of the Regional Government to provide accountability, present, report and disclose all activities and activities related to the receipt and use of public money to parties who have the right and authority to hold such accountability.

Based on the results of previous studies, there are several factors that can affect the quality of local government financial reports including human resource competence, utilization of information technology and accountability, but the results have a different level of significance, even controversy. Research on accountability for the quality of financial reports has been carried out by Rachmawaty (2015) and Aswadi (2014) who prove empirically that accountability has a positive and significant effect on the quality of financial statements. Research on HR competencies in improving the quality of financial reports has been carried out by Yendrawati (2013), Nurillah and Muid (2014), Diani (2014), Ihsanti (2014), Pradono and Basukianto (2015), and Kiranayanti and Erawati (2016) empirically that human resources have a positive and significant effect on the quality of financial statements. But the results of different studies
are shown by Ponamon (2014) who say that human resource competency does not affect the quality of financial reports. And research on information technology utilization in improving the quality of financial reports has also been conducted by Nurillah and Muid (2014) and Pradono and Basukianto (2015), proving empirically the use of information technology has a positive and significant effect on the quality of financial statements. Whereas the results of different studies are shown by Diani (2014) and Ihsanti (2014) which prove that information technology does not affect the quality of financial statements.

The inconsistency of the results of previous studies shows that there are other variables that influence it. So an effort is needed to reconcile inconsistency by identifying conditional factors between the independent variable and the dependent variable with the contingency approach. Govindarajan (1988) states that a contingency approach can be used as a solution to the inconsistency of previous research results. The use of the contingency approach gives the view that it is possible for other variables to act as moderating or intervening variables. Thus this study suspects the internal control system acts as a moderating variable. Because the accounting system as an information system is the subject of an accident both intentional and unintentional. Therefore “the accounting system requires internal control or in other words, the accounting system is closely related to internal control of the organization” Mahmudi (2007). Referring to the concept, the internal control system is likely to strengthen or weaken the influence of human resource competencies, utilization of information technology and accountability on the quality of financial statements.

MATERIAL AND METHOD

The population in this study were local government employees of Gowa Regency who carried out their activities in the field of accounting / financial administration. The sampling method used was purposive sampling. Respondents used must meet the criteria, namely Employees who function as accounting entities and are tasked with consolidating financial statements into the financial statements of the Gowa Regency Regional Government, namely the Regional Financial Management Agency.

The type of data in this study are primary and secondary data. Primary data is data obtained directly from employees in the form of answers to questionnaires distributed to respondents, while secondary data is research data obtained or collected in the form of reference lists of literature studies, government websites, legal documents and others. Questionnaires are a number of questions written that is used to obtain information from the respondent in the sense of his personality, or things he knows. Then the data is measured using a Likert scale. The scale of the Likert function is to give a score on each answer to the alternative statement. Then the values of alternative answers are processed and processed to be used as a measure of the variables studied.
with data analysis methods using descriptive statistics, quality tests data, classic assumption tests and hypothesis testing with the help of computers through IBM SPSS 21 for windows.

The multiple linear regression analysis technique is used to test the effect of independent variables on the dependent variable as follows:

\[ Y = \alpha + \beta_1 ZX_1 + \beta_2 ZX_2 + \beta_3 ZX_3 + \beta_4 ZM + \beta_5 |ZX_1 - ZM| + \beta_6 |ZX_2 - ZM| + \beta_7 |ZX_3 - ZM| + e \]

RESULT AND DISCUSSION
Characteristics Respondents

Characteristics of the respondents, based on gender, indicating that the majority of respondents were female as many as 20 respondents or 59%. Based on age, the number of respondents was at most in the range of 36-50 years, 20 respondents or 59%. Based on recent education shows that the highest level of education response is at the S1 level as many as 26 respondents or 76.5%. Based on the education background of the respondents the most from Management 12 respondents or 35%. Based on work experience dominated by respondents who have work experience over 15 years 11 respondents or 32%.

Descriptive Variables

Table 1 shows the descriptive statistics of each research variable. Based on table 1 the results of the analysis using descriptive statistics on HR competency variables show a minimum value of 26.00, a maximum value of 42.00, and a mean of 35.20, with a standard deviation of 2,826. Furthermore, the results of the analysis using descriptive statistics on information technology utilization showed a minimum value of 25.00, a maximum of 40.00, and a mean of 32.70 with a standard deviation of 3,770.

<table>
<thead>
<tr>
<th>Table 1 : Descriptive Statistics</th>
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<tbody>
<tr>
<td><strong>Descriptive Statistics</strong></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td><strong>N</strong></td>
</tr>
<tr>
<td>HR Competence</td>
</tr>
<tr>
<td>Utilization Technology</td>
</tr>
<tr>
<td>Accountability</td>
</tr>
<tr>
<td>Internal Control</td>
</tr>
<tr>
<td>Quality of Financial Statement</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
</tr>
</tbody>
</table>

The accountability variable shows a minimum value of 31.00, a maximum value of 45.00, and a mean of 38.44 with a standard deviation of 3.791. Internal control system variables show a minimum value of 33.00, a maximum value of 50.00, and a mean of
41.41 with a standard deviation of 4.881. Whereas for the variable quality of financial statements of the local government shows a minimum value of 26.00, the maximum value is 40.00, and the mean is 33.64 with a standard deviation of 3.023.

The coefficient of determination (R²) is used to determine the extent of the contribution of independent variables to the dependent variable with linear regression. The results of the coefficient of determination can be seen from table 3 below:

Koefisien determinasi (%R²) digunakan untuk mengetahui sejauh mana kontribusi variabel independen terhadap variabel dependen dengan adanya regresi linier. Hasil koefisien determinasi dapat dilihat dari tabel 2 berikut ini:

Table 2: Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.801 a</td>
<td>.641</td>
<td>.605</td>
<td>1.90014</td>
</tr>
</tbody>
</table>

Based on table 2 it is known that the value of R² (R Square) is 0.641, this means that 64.1% indicates that the Quality of Regional Financial Reports is influenced by the variables of Human Resources Competence, Use of Information Technology and Accountability. The remaining 35.9% is influenced by other variables that have not been studied in this study.

Table 3: ANOVA

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>193.449</td>
<td>3</td>
<td>64.483</td>
<td>17.860</td>
<td>.000 b</td>
</tr>
<tr>
<td>1</td>
<td>Residual</td>
<td>30</td>
<td>3.611</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>301.765</td>
<td>33</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on table 3, it can be seen that in the multiple regression test the results of F count are 17.860 greater (>) than F table of 2.92 (df1 = 4-1 = 3 and df2 = 34-4 = 30) and the significance level of 0.000 smaller (<) than 0.05. Means Competence of Human Resources, Utilization of Information Technology and Accountability jointly influence the Quality of Regional Financial Reports.
Table 4: Coefficients

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>2.879</td>
<td>5.037</td>
<td>.572</td>
<td>.572</td>
</tr>
<tr>
<td>HR Competence</td>
<td>.281</td>
<td>.134</td>
<td>.262</td>
<td>2.099</td>
</tr>
<tr>
<td>Utilization of Technology</td>
<td>.329</td>
<td>.128</td>
<td>.410</td>
<td>2.568</td>
</tr>
<tr>
<td>Accountability</td>
<td>.264</td>
<td>.115</td>
<td>.331</td>
<td>2.297</td>
</tr>
</tbody>
</table>

Based on the results of the t test for H1 obtained t-count of 2.099> from t table 1.69726 (df = n-k, which is 34-4 = 30) with a significance level t of 0.044 < of α = 0.05, then H1 is accepted. This means that the competence of human resources has a positive effect on the quality of regional financial reports. The results of this study indicate that the higher the competency of human resources owned by government employees, the quality of regional financial reports will increase.

Based on the results of the t test for H2 obtained t-count of 2.568> from t table 1.69726 with a significance level of t of 0.015 < of α = 0.05, then H2 is accepted. This means that the use of information technology has a positive effect on the quality of regional financial reports. The results of this study indicate that the better utilization of information technology owned by government employees, the quality of regional financial reports will increase.

Based on the results of the t test for H3 obtained t-count of 2.297> from t table 1.69726 with a significance level of t 0.029 < of α = 0.05, then H3 is accepted. This means that accountability has a positive effect on the quality of regional financial reports. The results of this study indicate that the higher the accountability held by government employees, the higher the quality of regional financial reports increase.

Based on the test results of the absolute difference values shown in table 6 shows that the moderating variable X1_M has a t count of -0.144 < from t table 2.05553 with a significance level of 0.887 > of 0.05, then H4 is rejected. This means that the Internal Control System variable is not a moderating variable that can strengthen or weaken the relationship of the Human Resources Competency variable to the Quality of Regional Financial Reports. So the fourth hypothesis (H4) states that the Internal Control System moderates the Competence of Human Resources to the Quality of Regional Financial Reports not proven or rejected.
Table 5: Coefficients

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>32.438</td>
<td>.677</td>
<td>47.884</td>
<td>.000</td>
<td></td>
</tr>
<tr>
<td>Zscore: HR Competence</td>
<td>.897</td>
<td>.355</td>
<td>.297</td>
<td>2.531</td>
<td>.018</td>
</tr>
<tr>
<td>Zscore: Utilization of Technology</td>
<td>.235</td>
<td>.598</td>
<td>.078</td>
<td>.394</td>
<td>.697</td>
</tr>
<tr>
<td>Zscore: Accountability</td>
<td>.703</td>
<td>.400</td>
<td>.232</td>
<td>1.757</td>
<td>.091</td>
</tr>
<tr>
<td>X1_M</td>
<td>-0.082</td>
<td>.570</td>
<td>-0.018</td>
<td>-1.444</td>
<td>.887</td>
</tr>
<tr>
<td>X2_M</td>
<td>.942</td>
<td>.811</td>
<td>.135</td>
<td>1.161</td>
<td>.256</td>
</tr>
<tr>
<td>X3_M</td>
<td>1.139</td>
<td>.501</td>
<td>.234</td>
<td>2.276</td>
<td>.031</td>
</tr>
</tbody>
</table>

Based on the results of the absolute difference test results seen in table 6 shows that the moderating variable X2_M has a t count of 1.161 <t table 2.05553 with a significance level of 0.256> of 0.05, then H5 is rejected. This means that the Internal Control System variable is not a moderating variable that can strengthen or weaken the relationship of variable Information Technology Utilization to the Quality of Regional Financial Statements. So the fifth hypothesis (H5) states that the Internal Control System moderates the Use of Information Technology on the Quality of Regional Financial Reports not proven or rejected.

Based on the test results of the absolute difference values seen in table 6 shows that the moderating variable X3_M has a t count of 2.276> from t table 2.05553 with a significance level of 0.031 <of 0.05, then H6 is accepted. This means that the Internal Control System variable is a moderating variable that can strengthen or weaken the relationship of Accountability variables to the Quality of Regional Financial Reports. So the sixth hypothesis (H6) states that the Internal Control System moderates Accountability to the Quality of proven or accepted Regional Financial Statements.

Hypothesis 1, shows that Human Resource Competence has a positive effect on the Quality of Regional Financial Reports, because employees who have the ability in their field can finish the job well, so that it will have implications for improving the quality of local government financial reports produced. Financial statements are products that are produced by fields or accounting disciplines, therefore human resources that are competent in this regard have the skills / expertise, and knowledge in accounting to produce a quality financial report.

Referring to agency theory, government employees as agents have an obligation to provide accountability, present, report and disclose all activities and activities which are their responsibility to the principal (trustee) who has the right and authority to hold such responsibility Faristina (Haryanto;
2011). So it can be concluded that the better the understanding of accounting, the better the quality of the financial statements of the local government. The results of this study are reinforced by the results of Yendrawati (2013), Diani (2014), Ihsanti (2014), Pradono and Basukianto (2015), and Kiranayanti and Erawati (2016) stating that there is a positive influence between human resource competencies on financial report quality area.

Hypothesis 2, shows that Information Technology Utilization has a positive effect on the Quality of Regional Financial Reports, because information technology plays an important role in regional financial management, starting from planning, administration, implementation, to accountability, which ultimately results in the financial statements of regional governments this will be beneficial for decision makers. Information systems can be said to be effective if the system is able to produce information that is acceptable and able to meet the expectations of information in a timely, accurate, and reliable manner. By utilizing technology, financial information becomes quality, so that it can support the decision making process more effectively. The results of this study support the results of previous research conducted by Indriasari and Nahartyo (2008), Nurillah and Muid (2014) and Pradono and Basukianto (2015) stated that there is a positive influence between the use of information technology on the quality of regional financial statements.

Hypothesis 3, shows that Accountability will affect the Quality of Regional Financial Reports, because the sense of responsibility or accountability that exists in an employee will make him try to complete his obligations as optimally as possible and account for all actions and decisions taken on his environment. "People with high accountability devote greater effort (thinking power) than people with low accountability when completing work" Mardisar and Sari (2007). The presentation of financial statements prepared by local governments must contain the accountability for implementing the realized performance. Where such accountability will make the public confident in the performance of the government, so that with high accountability in the preparation of financial reports, it will improve the quality of the financial statements of the local government.

The results of this study support the results of previous studies conducted by Rachmawaty (2015) and Aswadi (2014) which prove empirically that accountability has a positive and significant effect on the quality of regional financial statements.

Hypothesis 4, shows that the interaction between the Internal Control System and Competence of Human Resources does not affect the Quality of Regional Financial reports. This means that the Internal Control System cannot strengthen the relationship of Competence of Human Resources to the Quality of Regional Financial Reports. A possible explanation of the inability of internal control systems to moderate the competence of human resources to the quality of regional financial
reports is that Gowa Regency government employees are directly involved in the process of compiling many regional financial statements that are not from an accounting education background. This can be seen from the number of employees with accounting education backgrounds who are directly involved in the preparation of regional financial statements of only 29 percent. Employees with an accounting background generally have a better understanding of financial statements than employees with a non-accounting background. Internal control does not moderate the influence of human resource competency on the quality of Gowa Regency’s financial statements.

Government regulation number 60 of 2008 explains that the government must trace the background of prospective employees in the recruitment process so that they are placed in accordance with their respective fields and conduct training and coaching to improve employee competencies in their fields. Based on the results of the respondents' answers, the Gowa District government is still lacking in terms of the process of selecting and placing human resources who have competencies in the accounting field for the process of preparing regional financial statements. Although perhaps the Gowa Regency government has provided a lot of training, employees will still have difficulty understanding the training material because there is no basic knowledge of accounting education and lack of guidance to employees. Therefore, an internal control system is needed in managing human resources to be placed in accordance with their fields.

Hypothesis 5, shows that the interaction between the Internal Control System and the Use of Information Technology does not affect the Quality of Regional Financial reports. This means that the Internal Control System cannot strengthen the relationship of Information Technology Utilization to the Quality of Regional Financial Reports. A possible explanation of the inability of internal control systems to moderate the use of information technology to the quality of regional financial reports is that the internal control system has run well but is less effective in terms of controlling information systems. This can be seen from the assessment of Gowa Regency Government employees on internal control systems. Average score for each internal control system indicator, namely the control environment of 4.2255, risk assessment of 4.0588, control activities of 4.1029, information and communication of 4.2059 and monitoring of 4.0000. It can be seen that the monitoring indicators get the lowest rating compared to the other four indicators. This illustrates that the examination of accounting records which is one indicator of the internal control system has not been maximally implemented.

Other conditions that might also cause the internal control system to not moderate the effect of information technology utilization on the quality of financial statements are that Gowa Regency Government employees have confidence that information technology that
has been utilized by the government has a regional financial information system, namely the Regional Management Information System (SIMDA) and Regional Asset and Asset Management Information System (SIMBADA), which is able to identify and analyze each risk that can be detrimental so that the supervisory function is less attention in this case the internal control system. In line with the theory put forward by Mulyadi (2011) which states that internal control is formed through the accounting system and the development of accounting systems aimed at improving accounting controls and internal checking. So the internal control system is an integrated part of the regional financial information system so that the internal control system does not moderate the effect of information technology utilization on the quality of the financial statements of the Gowa Regency area.

Hypothesis 6, shows that the interaction between the Internal Control System and Accountability influences the Quality of Regional Financial reports. This means that the Internal Control System can strengthen the relationship of Accountability to the Quality of Regional Financial reports, because According to Mardisar and Sari (2007), someone with high accountability has a higher confidence that their work will be examined by a supervisor / manager / leader compared to someone who have low accountability. The belief that a job will be examined or assessed by others can increase one’s desire and effort to produce more qualified work. So the role of the internal control system will be very helpful in increasing the accountability that exists in a government employee. Where the elements of the control system are such as environmental control, risk assessment, activity control, information and communication and monitoring. By implementing each element of the internal control system properly and effectively in a government, it will improve the quality of public accountability.

CONCLUSION

This study found that the competence of human resources, the use of information technology and accountability have a positive effect on the quality of local government financial reports. This means that the higher the HR competency, the better the utilization of technology, and the higher the sense of responsibility that government employees have in working on their duties / obligations will improve the quality of the regional financial reports produced.

This study also found that the internal control system has not been able to moderate the relationship of human resource competencies and utilization of information technology to the quality of regional financial reports. However, internal control systems are able to moderate the relationship of accountability to the quality of regional financial statements..

For the Gowa Regency Government, it is expected that the results of this study could have an impact on improving the quality of regional financial reports so as to win a Fair
Without Exception (WTP) opinion from the Audit Board of the Republic of Indonesia. To realize this, it is recommended that the Gowa Regency Government: (1) place employees in accordance with their educational background; (2) improve employee capacity by organizing education and training in the preparation of financial statements on an ongoing basis; (3) increasing the use of information technology in supporting regional financial information systems such as hardware, software and internet networks; and (4) evaluating and improving the internal control system.

For further researchers it is recommended to expand the object of research, not only in one Regency / City but several Districts / Cities so that the results obtained are general and more representative. In addition, it is suggested for future researchers to develop this research by adding other variables both from internal factors (individual character) and external factors (organizational character) in improving the quality of regional financial statements.

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