

THE FACTORS EFFECT ON THE QUALITY OF FINANCIAL STATEMENTS

by Inneke Agustina, Emmy Indrayani

Submission date: 04-Jun-2021 04:24PM (UTC+0700)

Submission ID: 1600257980

File name: 3728-10068-1-ED.docx (486.74K)

Word count: 5007

Character count: 29596

THE FACTORS EFFECT ON THE QUALITY OF FINANCIAL STATEMENTS

¹Inneke Agustina, ²Emmy Indrayani

¹Faculty of Information System Management of Gunadarma University,

²Faculty of Economics of Gunadarma University

^{1,2}Jl. Margonda Raya No. 100, Depok 16424, Jawa Barat

¹innekeas@gmail.com , ²emmyindra@gmail.com

Abstract

Indications of fraud or errors in financial statements cause the information presented to be unreliable, irrelevant, incomparable, and inapplicable. Unqualified financial statements cannot be used by various parties, especially in corporate decision-making. The quality of financial statements can be created through the application of information technology and internal controls which are effective and efficient. This study aims to analyze how the effect of the accounting information system and internal control system in the Indonesian Television Public Broadcasting Institute (LPP TVRI). The independent variables used are the Accounting Information System and the Internal Control System. Meanwhile, the dependent variable used is the Quality of Financial Statements. The data were obtained using a questionnaire and analyzed using the Partial Least Square (PLS) method. The sample used in this study was 36 employees who work in the Budget, Accounting and Taxation, and Internal Audit divisions. The results of this study indicate that the accounting information system has a significant effect on the quality of financial statements. Meanwhile, the internal control system has no significant effect on the quality of financial statements.

Keywords: Accounting Information System, Internal Control System, Quality of Financial Statements

INTRODUCTION

The development of information technology has always been something new and challenging for humans. This situation has an impact in various fields such as education, economy, social, culture, and politics. The development of information technology includes computer technology and network technology. Both of these things help individuals and organizations in improving their level of performance, especially in presenting financial and nonfinancial information. One of the activities that require information technology is the presentation of financial statements.

Indications of fraud or recording errors in financial statements can occur in various companies and any situation, especially during the Covid-19 pandemic. There are not a few accounting practitioners who have experienced problems in recording and reporting financial statements. Recording to reporting financial statements must be by applicable standards and regulations. If it's ignored, the quality of the financial statements will decline. Also, the public and other interested parties will find it difficult to trust the company's operational.

The problems regarding the quality of financial statements have existed for a long time and still exist today. These problems are evidenced by the opinions given by

third parties. Every year, financial statements in Indonesia will get an assessment from the Audit Board of the Republic of Indonesia (BPK) and the Public Accounting Firm (KAP). If financial statements have presentation problems, it can be said that the financial statements are unreliable, relevant, understandable, and comparable.

According to Sagara (2015), the application of accounting information systems has a significant effect on the quality of financial statements. Based on his research, Sagara (2015) stated that the application of accounting information systems can assist companies in achieving or improving the quality of financial statements by applicable qualitative characteristics. Those characteristics are reliable, relevant, comparable, and understandable. This is also supported by research conducted by Rahman and Fachri (2016), and Susanto (2017).

According to Untary and Ardiyanto (2015), the application of an internal control system has a significant effect on the quality of financial statements. Based on their research, Untary and Ardiyanto (2015) stated that with a good internal control system, financial statements will have the characteristics or formative values required to improve the quality of financial statements. This is also supported by research conducted by Tawaqal and Suparno (2017), also Ikyarti and Aprilia (2019).

Based on the News of the Indonesian Legislative Assembly (DPR) which was released on February 27th, 2020, the results of the investigation that had been carried out led to LPP TVRI's disobedience on state regulations and caused state losses. In the investigation findings, it was stated that the TVRI Supervisory Board made its own regulations related to its internal control system. Also, it was found that the recording and presentation of financial statements on receivables and fixed assets were not appropriate (DPR, 2020).

Based on the description that has been described in the background of this study, the research objectives in this study are to obtain empirical evidence, test, and analyze the effect of the application of accounting information system and internal control system on the quality of financial statements in Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI). The research benefits in this study are to provide additional knowledge about accounting information system, internal control system, and quality of financial statements; can be used as a research reference; and to support the Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) in evaluating and improving the application of accounting information system and internal control system to quality of financial statements.

LITERATURE REVIEW

Quality of Financial Statements

The quality of financial statements is the value of the presentation of financial statements by applicable accounting standards (Yadiati and Mubarak, 2017). The quality of financial statements reflects a value that is characteristic of financial statement information and is useful for its users. The quality of financial statements can be materialized by competent human resources, proper supervision, applicable standards, to the application of information technology.

Based on Government Regulation (PP) Number 1 of 2010 about Government Accounting Standards (SAP), it is explained that the quality of financial statements

has a proxy to measure the quality of financial statements. There are 1) relevance (the financial statements are relevant if the information can influence users' decisions, assist them 2) evaluating an occasion, and confirm the results of the 3) evaluation), 2) reliability (the financial statements are reliable if the information is free from misleading understanding and material errors, presents every fact faithfully, and can be verified), 3) comparability (the financial statements are compared if the information can be compared with information from previous period of financial statements), and 4) understandability (the financial statements are understandable 4) the information is understood by interested users and stated in a form or term that is adjusted to the limits of understanding of the users).

Accounting Information System

The accounting information system is an integration of various processing systems. The processing system referred is an accounting processing cycle. The accounting processing cycle that is generally carried out using information technology is the revenue cycle, the expense cycle, to the preparation of financial statements (Susanto, 2017).

The accounting information system is used to help the recording and reporting process of a transaction easier, more timely, and accurately because it has been arranged based on the system. Accounting information systems must be designed, developed, and used by competent human resources, not only in the field of information technology but also in accounting and finance. This is also supported by several supporting components, there are hardware, software, procedure, database, communication network.

Based on research conducted by Eveline (2016), it is explained that the accounting information system has a significant effect on the quality of financial statements. This shows that good financial statement quality depends on how the accounting information system is applied. The results were supported by Susanto (2017). Based on the theoretical review, previous research, and research frameworks, the statistical hypothesis proposed in this study is as follows.

H_0 : The Accounting Information System has no significant effect on the Quality of Financial Statements.

H_1 : The Accounting Information System has a significant effect on the Quality of Financial Statements.

Internal Control System

The internal control system is a process that is influenced by the supervisory board, management, and other personnel and is designed to support confidence in the achievement of adequate operational, reporting, and compliance objectives. (Schandi and Foster, 2019). The internal control process that can be used is the 2013 Revised Committee of Sponsoring Organizations of the Treadway Commission (COSO). The main objective of COSO 2013 is to improve or enhance the quality of financial statements through business ethics, effective internal control, and corporate governance.

There are 17 principles of internal control which represent the fundamental concepts of each component. According to Schandi and Foster (2019), COSO 2013

provides several components of an internal control system, those are the ¹control environment (demonstrates commitment to integrity and ethical values; exercises oversight responsibility; establishes structure, authority, and responsibility; demonstrates commitment to competence; and enforces accountability), ²risk assessment (specifies suitable objectives; identifies and analyzes risk; assesses fraud risk; and identifies and analyzes significant change), ³control activities (selects and develops control activities; selects and develops general controls over technology; and deploys control activities through policies and procedures), ⁴information and communication (uses relevant information; communicates internally; and communicates externally), and ⁵monitoring activities (conducts ongoing and/or separate evaluations; and evaluates and communicates deficiencies).

Based on research conducted by Dewi, et al. (2017), explained that the internal control system has a significant effect on the quality of financial statements. This indicates that a good internal control system will produce a good financial statement quality in accordance with qualitative characteristics or proxies. The results were also supported by Anggriawan and Yudianto (2018). Based on theoretical review, previous research, and research frameworks, the statistical hypothesis proposed in this study is as follows.

H_0 : The Internal Control System has no significant effect on the Quality of Financial Statements.

H_1 : The Internal Control System has a significant effect on the Quality of Financial Statements.

Research Model

Based on the descriptions that have been described, the author compiles a research framework that is in accordance with theoretical review. The research framework in this study can be shown in this figure below.

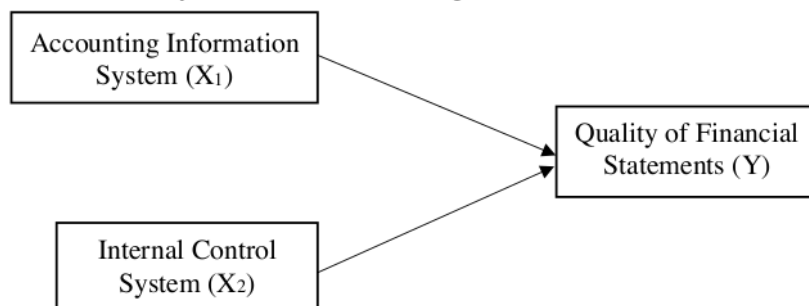


Figure 1. Research Framework
Source: Data processed by author, 2021

RESEARCH METHOD

Research Object and Area

In this study, the author chose Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) as a research area. Meanwhile, the research object in this study is the employees of LPP TVRI who work in the Budget, Accounting and Taxation, and

Internal Audit divisions. The research object and area are selected based on the background of the problem and the research objectives described in Introduction of this study.

Research Population and Sample

The population in this study were employees of LPP TVRI who work in the Budget, Accounting and Taxation, and Internal Audit divisions. Meanwhile, The sample used in this study was determined based on a sampling technique by the situation of the population. This study uses a saturation sampling technique.

Data Type and Source

The type of data used in this study is primary data which was obtained from a questionnaire distributed by the author to respondents (directly and google form), which is a fully answered questionnaire, starting from the respondents' data (such as gender, age, education, work experience, and work division) to the last variable indicator. Also, respondents were asked to fill in an opinion about the statement of each variable indicator using a Likert scale, which the lowest scale of 1 (one) shows the answer of "Strongly Disagree" to the highest scale of 5 (five) shows the answer of "Strongly Agree".

Data Analysis Method

The data analysis method in this study used the Partial Least Square (PLS) approach. PLS is a simultaneous variant-based structural equation analysis (SEM) (Garson, 2016). This approach is carried out by using the SmartPLS version 3.3.2 software or application. PLS has 2 (two) models that can be used, those are the outer model (measurement model) and the inner model (structural model).

Variable Operationalization

The variable operationalization can help test hypotheses with statistical tools so that the research objectives can be achieved. Therefore, the variable operationalization can be said to be a variable measurement. The measurement of the variables in this study is shown in Table 1.

Table 1. Variable Operationalization

Variable (Source)	Indicator	Sub-Indicator	Scale	No. Item
Quality of Financial Statements (Y). (PP No. 71 of 2010 and Sudiarianti et al., 2015).		Relevance.	Likert.	1
		Reliability.		2
		Comparability.		3
		Understandability.		4
		Hardware.	Likert.	1
		Software.		2

Variable (Source)	Indicator	Sub-Indicator	Scale	No. Item
Accounting Information System (X ₁). (Susanto, 2017).		Brainware.	Likert.	3
		Procedure.		4
		Database.		5
		Communication network.		6
Internal Control System (X ₂). (IIA of North America 2020, Schandi and Foster, 2019).	Control environment.	a. Demonstrates commitment to integrity and ethical values.	Likert.	1
		b. Exercises oversight responsibility.		2
		c. Establishes structure, authority, and responsibility.		3
		d. Demonstrates commitment to competence.		4
		e. Enforces accountability.		5
	Risk assessment.	a. Specifies suitable objectives.		6
		b. Identifies and analyzes risk.		7
		c. Assesses fraud risk.		8
		d. Identifies and analyzes significant change.		9
	Control activities.	a. Selects and develops control activities.		10
		b. Selects and develops general controls over technology.		11
		c. Deploys control activities through policies and procedures.		12
	Information and communication.	a. Uses relevant information.		13
		b. Communicates internally.		14
		c. Communicates externally.		15
	Monitoring activities.	a. Conducts ongoing and/or separate evaluations.		16

Variable (Source)	Indicator	Sub-Indicator	Scale	No. Item
		b. Evaluates and communicates deficiencies.		17

RESULTS AND DISCUSSION

General Problems of the Research Object

Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) is the first national public broadcasting institution in Indonesia which was founded in 1962 based on the SK Menteri RI No. 20/SK/VII/61. Since 2005 until now, the status of PT TVRI changed to the Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI). This is regulated in Government Regulation (PP) Number 13 of 2005 about Public Broadcasting Institutions Television of the Republic of Indonesia (TVRI, 2020).

Based on its most recent case on February 27th 2020 (DPR, 2020), the BPK RI found that there were findings of violations related to the recording of LPP TVRI's financial statements. There is a mismatch in recording the receivables from the land and tower lease agreement, while the receivables have been paid. Also, several other problems were related to financial records, that is unrecorded inventory items, invoices issued in 2018 were not reported in the annual revenue report, and recording of fixed assets was not assessed in detail per goods item.

Meanwhile, regarding the internal control system of LPP TVRI, it was found that LPP TVRI did not yet have the completeness of the SOP. This resulted in the creation of internal regulations regarding the internal control system by Dewas TVRI. In addition, the internal control system does not work well over the management of central government revenues, purchases, and assets. This problem resulted in the utilization and recording of fixed assets, not in accordance with the actual conditions.

However, based on the news which released on August 25th, 2020 (TVRI, 2020), it said that this is the second time TVRI got Unqualified Opinion (WTP) for the financial statements and internal control system per 2019. This is related to the results of the struggles carried out by the Supervisory Board, Directors and all employees both at the central and regional levels in improving financial governance in particular, asset management, accountability, and financial reporting. Before this issue, TVRI also got the Unqualified Opinion (WTP) in 2019 for the financial statements and internal control system per 2018.

General Problems of the Research Object

The demographic characteristics of respondents in this study are the identities of 36 LPP TVRI employees. Respondent demographics based on gender in this study are shown in Figure 2.

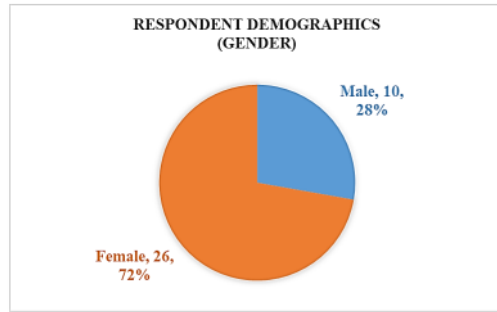


Figure 2. Respondent Demographics (Gender)
 Source: Data processed by author, 2021

Based on Figure 2, this shows that the respondents of this study were dominated by respondents with the gender of "Female" for 72% or 26 respondents. Meanwhile, the respondents with the gender of "Male" is 28% or 10 (ten) respondents. Furthermore, the respondent demographics based on age in this study are shown in Figure 3.

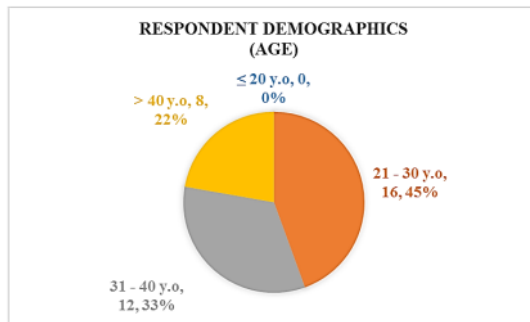


Figure 3. Respondent Demographics (Age)
 Source: Data processed by author, 2021

Based on Figure 3, this shows that the respondents of this study are dominated by respondents with the age of "21-30 years old" for 45% or 16 respondents (Accounting and Taxation division, 9; Internal Audit division, 4; Budgeting division, 3). Meanwhile, the least research respondents are respondents with an age of "≤ 20 years old" for 0% or 0 (zero) respondents.

Also, the age of "31-40 years old" is 33% or 12 respondents (Accounting and Taxation division, 6; Internal Audit division, 5; Budgeting division, 1). Meanwhile, the percentage of respondents with the age of "> 40 years old" is 22% or 8 (eight) respondents (Accounting and Taxation division, 2; Internal Audit division, 6; Budgeting division, 0). Furthermore, the respondent demographics based on education in this study are shown in Figure 4.

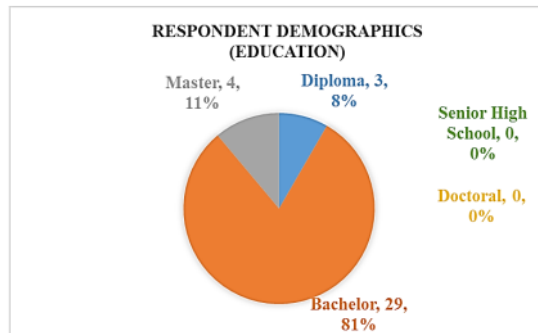


Figure 4. Respondent Demographics (Education)

Source: Data processed by author, 2021

Based on Figure 4, this shows that the respondents of this study are dominated by respondents with the education of "Bachelor" for 81% or 29 respondents. Meanwhile, the least research respondents are respondents with the education of "Senior High School" and "Doctoral" 0% or 0 (zero) respondents. Furthermore, the respondent demographics based on the work experience in this study are shown in Figure 5.

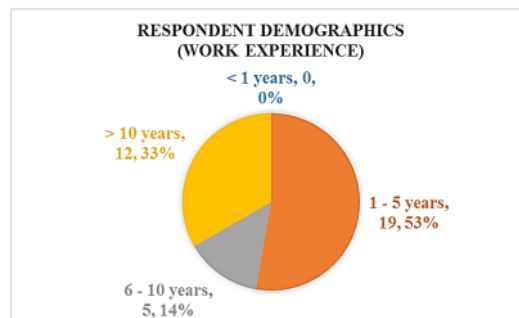


Figure 5. Respondent Demographics (Work Experience)

Source: Data processed by author, 2021

Based on Figure 5, this shows that the respondents of this study are dominated by respondents with the work experience of "1–5 years" for 53% or 19 respondents. Meanwhile, the least research respondents are respondents with the work experience of "<1 years" for 0% or 0 (zero) respondents. Furthermore, the respondent demographics based on the work division in this study are shown in Figure 6.

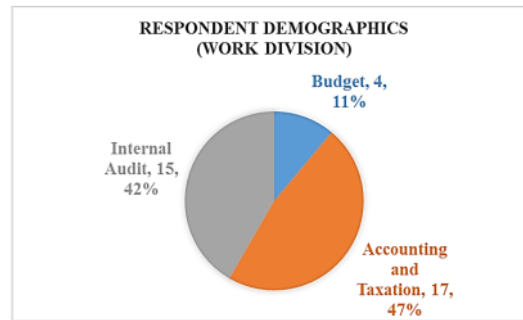


Figure 6. Respondent Demographics (Work Division)

Source: Data processed by author, 2021

Based on Figure 6, this shows that the respondents of this study are dominated by respondents with the work division of "Accounting and Taxation" for 47% or 17 respondents. Meanwhile, the least research respondents are respondents with the work division of "Budget" for 11% or 4 (four) respondents.

Regression Coefficient

The regression coefficient aims to measure the regression between 2 (two) variables. The regression coefficient can be shown in the p-value column with a significance value (α) of 0.05 or 5% and the t-statistics column with a significance value \geq (more than or equal to) 1.975. The effect between variables is significant if the p-value $<$ (less than) the significance value and t-statistics $>$ (more than) the significance value (Garson, 2016). The regression coefficient in this study is shown in Table 2.

Table 2. Regression Coefficient

	Original Sample	p-values	t-statistics
AIS (X₁) -> QFS (Y)	0.808	0.000	5.339
ICS (X₂) -> QFS (Y)	-0.036	0.840	0.202

Source: Data processed by author, 2021

Based on Table 2, it is shown that the p-value column shows the effect of the Accounting Information System (X₁) on the Quality of Financial Statements (Y) is 0.000 ($<$ 0.05). Also, the t-statistics column shows the Accounting Information System (X₁) on the Quality of Financial Statements (Y) is 5.339 ($>$ 1.975). This shows that the accounting information system has a significant effect on the quality of financial statements so that H₀ is rejected.

Based on Table 4.17, it is shown that the p-value column shows the effect of the Internal Control System (X₂) on the Quality Financial Statements (Y) is 0.840 ($>$ 0.05). Also, the t-statistics column shows the Internal Control System (X₂) on the Quality of Financial Statements (Y) is 0.202 ($<$ 1.975). This shows that the internal control system has no a significant effect on the quality of financial statements so that H₀ is accepted.

Hypothesis Discussion: The Effect of Accounting Information System on the Quality of Financial Statements

The hypothesis testing result of the effect of accounting information system on the quality of financial statements in this study has a t-statistics value of 5.339 (> 1.975). Also, the significance value (α) is 0.000 (< 0.05). This shows that H_0 is rejected. Therefore, it can be said that the accounting information system has a significant effect on the quality of financial statements.

The result of this study supports the result obtained by Agustina, et al. (2020) about the effect of the use of accounting information systems on the quality of financial statements. Based on their research, Agustina, et al. (2020) explain that the accounting information system has a significant effect on the quality of financial statements. The accounting information system can assist management in providing accurate and quick financial information. Also, the accounting information system is an integrated system that can be used to realize the qualitative characteristics of financial statements. Accounting data processing with an accounting information system can support the quality of financial statements in accordance with the principles and applicable policies.

According to Susanto (2017), an integrated accounting information system has several supporting components, those are hardware, software, brainware, procedures, databases, and communication network. Supporting components can be used if they are adequately designed, developed, and controlled. Also, the accounting information system can work well if they have a good operating system and are run by users who are competent in their fields.

Based on observations in this study, Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) already has an accounting information system that suits its needs. Also, the accounting information system has been supported by several components previously described. By using an accounting information system, LPP TVRI employees can make budgets, do accounting cycles, and report financial statements effectively and efficiently. Thus, the expected report results can achieve the organizational objectives and qualitative characteristics.

Hypothesis Discussion: The Effect of Internal Control System on the Quality of Financial Statements

The hypothesis testing result of the effect of the internal control system on the quality of financial statements in this study has a t-statistics value of 0.20 (< 1.975). Also, the significance value (α) is 0.840 (> 0.05). This shows that H_0 is accepted. Therefore, it can be said that the internal control system has no significant effect on the quality of financial statements.

The result of this study supports the result of research obtained by Hasdiana and Hasang (2018) about the effect of the internal control system on the quality of financial statements. Based on their research, Hasdiana and Hasang (2018) explained that the internal control system has no significant effect on the quality of financial statements. An internal control system that is not implemented effectively can lead to the inaccurate presentation of financial statement information.

Based on Figure 3, the most of respondents who work in the LPP TVRI's Internal Audit division are $>$ (more than) 21–30 years old. According to Widodo and Susanti (2019), someone who is 21-30 years is believed to be more productive and have a higher work resistance when given a job under pressure. Otherwise, someone

who is older generally has a lower endurance. Generally, someone who is > (more than) 30 years old has problems that are increasingly complex and have decreased stamina, vitality, and physical fitness. This does not rule out a decreased level of performance and it can affect the results or reports of the person's work.

Based on the observations result shown in this study, the sub-indicators or principles of "Identifies and analyzes significant change" and "Selects and develops control activities" have the mean below the median (4.000). The sub-indicator or principle of "Identifies and analyzes significant change" has a mean of 3.944 (< or less than 4.000). The sub-indicator or principle of "Selects and develops control activities" has a mean of 3.972 (< or less than 4.000). This indicates that the level of internal control system application on the principles of "Identifies and analyzes significant change" and "Selects and develops control activities" has not reached the expected level of implementation (4.000).

Therefore, although LPP TVRI has and implements an internal control system, it has not yet had a significant effect due to the principles of internal control because there are 2 (two) principles which have not reached the expectation level. According to Hartawati and Naim (2020), the internal control system is effective if all the principles of the internal control system are applied. The effectiveness of it can affect the quality of financial statements.

CONCLUSION AND SUGGESTION

Conclusion

The research conclusions of the effect of the Accounting Information System on the Quality of Financial Statements in this study is the Accounting Information System has a significant effect on the Quality of Financial Statements. This shows that the accounting information system used by the Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) is in accordance with government policy and has adequate supporting components. Also, the accounting information system owned by LPP TVRI is an accounting information system designed, developed, and used by users who are competent in their fields. An adequate accounting information system can support the achievement of quality financial reports.

The research conclusions of the effect of the Internal Control System on the Quality of Financial Statements in this study is the Internal Control System has no significant effect on the Quality of Financial Statements. This indicates that the implementation of the internal control system in the Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) has not yet reached the expected level. The application of an internal control system is effective if all internal control principles have been applied. Based on statistical results, the principles of "Identifies and analyzes significant change" and "Selects and develops control activities" have not reached the expected level. Also, most of the respondents who represent the population in LPP TVRI, especially the Internal Audit division, are > (more than) 30 years old. This affects the level of performance and works endurance of the individual.

Suggestions

The future research is expected to use a larger number of samples; use a financial statements user as samples; expand the research area; expand the research framework, such as the internal control system can effect to the quality of financial statements with the accounting information system as a moderation variable; and add other independent variables related to the quality of financial statements, such as the competence of human resources. This can support a more complete research result and adapt to developments in economic and scientific conditions.

The institute is expected to improve supervision and compliance with the implementation of the internal control system so that the institute can realize the quality of financial statements by Government Accounting Standards (SAP), does not reduce public reputation, and trust in institute. The institute can recruit more competent employees who are fresh graduates. Also, the accounting information system can be developed by the times and the needs of the company so that work can be carried out effectively and efficiently.

BIBLIOGRAPHY

- Agustina, H., Hartono, A., and Mustoffa, A. F. (2020). Pengaruh pemanfaatan teknologi informasi, penerapan sistem informasi akuntansi, dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan. *Journal of Banking and Financial Technology*, 1(1), 1-8.
- Anggriawan, F. T. and Ivan, Y. (2018). Factors affecting information quality of local government financial statement. *Journal of Accounting Auditing and Business*, 1(1), 30-42, ISSN: 2614-3844.
- Dewi, L. A. P., Kurniawan, P. S., and Sulindawati, N. L. G. E. (2017). Pengaruh pemahaman akuntansi koperasi berbasis sak-etap, pemanfaatan sistem informasi akuntansi, dan pengendalian intern akuntansi terhadap kualitas laporan keuangan (studi kasus pada koperasi simpan pinjam di Kecamatan Buleleng). *Jurnal Ilmiah Akuntansi*, 8(2), 1-12, ISSN: 2528-1399.
- DPR. (2020). *DPR terima hasil pemeriksaan kinerja LPP RRI dan TVRI*. Available at <https://dpr.go.id/berita/detail/id/27915/t/DPR+Terima+Hasil+Pemeriksaan+Kinerja+LPP+RRI+dan+TVRI>.
- Eveline, F. (2016). Pengaruh sap berbasis akrual, sistem informasi akuntansi, kualitas sdm, pengendalian internal, dan komitmen organisasi terhadap kualitas laporan keuangan di Badan Nasional Penanggulangan Bencana. *Media Riset Akuntansi, Auditing, dan Informasi*, 16(1), 1-14, ISSN: 2442-9708.
- Garson, G. D. (2016). *Partial least squares: regression & structural equation models*. ISBN: 978-1-62638-039-4. USA: Statistical Associates Publishing.
- Hasdiana and Hasang, I. (2018). Pemanfaatan teknologi informasi dan sistem pengendalian intern pemerintah terhadap kualitas laporan keuangan pemerintah daerah. *Economos: Jurnal Ekonomi dan Bisnis*, 1(3), 1-10, ISSN: 2615-7039.
- Hartawati, S. I. and Naim, M. R. (2020). Implementasi pemanfaatan teknologi informasi dan pengendalian intern terhadap kualitas laporan keuangan. *Economic Resources*, 2(2), 139-146, ISSN: 2620-6196.

- Ikyarti, T. and Aprilia, N. (2019). Pengaruh penerapan standar akuntansi pemerintah, implementasi sistem informasi manajemen daerah, dan sistem pengendalian internal pemerintah terhadap kualitas laporan keuangan pemerintah daerah Kabupaten Seluma. *Jurnal Akuntansi*, 9(2), 131-140, ISSN: 2303-0364.
- Rahman, A. and Fachri, Z. (2016). Region's financial accounting information system and the quality of local government financial reports. *Information Management and Business Review*, 8(4), 64-68, ISSN: 2220-3796.
- Sagara, Y. (2015). The effect of implementation accounting information system and competence of human resources on the quality of financial reporting. *Research Journal of Finance and Accounting*, 6(10), 111-116, ISSN: 2222-1697.
- Schandi, A. and Foster, P. L. (2019). *COSO internal control – integrated framework: an implementation guide for the healthcare provider industry*. North Carolina: The Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- Sekretariat Negara RI. (2010). *Pemerintah nomor 71 tahun 2010 tentang standar akuntansi pemerintahan*.
- Sudiarianti, N. M., dkk. (2015). Pengaruh kompetensi sumber daya manusia pada penerapan sistem pengendalian intern pemerintah dan standar akuntansi pemerintah, serta implikasinya terhadap kualitas laporan keuangan pemerintah daerah. Symposium Nasional Akuntansi 18, 16-19 September 2015, Universitas Sumatera Utara.
- Susanto, A. (2017). The influence of accounting information system quality to accounting information quality and its implications to the good study program governance. *International Business Management*, 11(4), 5767-5776, ISSN: 1993-5250.
- Susanto, A. (2017). *Sistem informasi akuntansi: pemahaman konsep secara terpadu*. ISBN: 978-602-60978-1-1. Bandung: Lingga Jaya.
- Tawaqal, I. and Suparno. (2017). Pengaruh penerapan sistem informasi akuntansi, sistem pengendalian internal, dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan satuan kerja perangkat daerah di pemerintah kota Banda Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 2(4), 125-135, ISSN: 2581-1002.
- The Institute of Internal Auditors. (2020). Internal control survey guidelines. Available at <https://na.theiia.org/periodicals/public%20documents/exhibit%20e%20-%20internal%20controls%20survey%20guidelines%20drh.doc>.
- TVRI. (2020). LPP TVRI kembali dianugerahi opini wajar tanpa pengecualian (wtp) tahun 2019 oleh BPK RI. Available at <http://tvri.go.id/newsdtl/LPP-TVRI-Kembali-Dianugerahi-Opini-Wajar-Tanpa-Pengecualian-WTP-Tahun-2019-Oleh-BPK-RI/572>.
- TVRI. (2020). *Sejarah: TVRI dari masa ke masa*. Available at <http://tvri.go.id/about>.
- Untary, N. R. and Ardiyanto, M. D. (2015). Pengaruh sistem informasi akuntansi, sistem pengendalian intern, dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan daerah dengan faktor eksternal sebagai pemoderasi (studi kasus pada pemerintah daerah Kabupaten Magelang). *Diponegoro Journal of Accounting*, 4(2), 1-12, ISSN: 2337-3806.

- Widodo, B. H. and Susanti, F. (2019). Pengaruh human relation (hubungan antar manusia), lingkungan kerja terhadap etos kerja karyawan (studi kasus pada PT Pelindo Teluk Bayur Padang). *CC-By Attribution 4.0 International, INA-RXIV Papers*, 5-14, doi: 10.31227/osf.io/dxm8a.
- Yadiati, W. and Mubarak, A. (2017). kualitas pelapor keuangan: kajian teoretis dan empiris. *Edisi Pertama*. ISBN: 978-602-422-132-4. Jakarta: PT Balebat Dedikasi Prima.

THE FACTORS EFFECT ON THE QUALITY OF FINANCIAL STATEMENTS

ORIGINALITY REPORT

16%

SIMILARITY INDEX

16%

INTERNET SOURCES

16%

PUBLICATIONS

10%

STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Colorado State University, Global Campus Student Paper	2%
2	Submitted to University of Wisconsin-Whitewater Student Paper	2%
3	tvri.go.id Internet Source	1%
4	journal.unesa.ac.id Internet Source	1%
5	Galih Raspati, Andi Riyanto. "The Effectiveness of The Implementation of SPIP and SIMDA Its Impact Against The Quality of Financial Statements", Jurnal Ecodemica: Jurnal Ekonomi, Manajemen, dan Bisnis, 2021 Publication	1%
6	digilib.unhas.ac.id Internet Source	1%

7

Iskandar Muda, Abdul Haris Harahap, Erlina, Syafruddin Ginting, Azhar Maksum, Erwin Abubakar. "Factors of quality of financial report of local government in Indonesia", IOP Conference Series: Earth and Environmental Science, 2018

Publication

1 %

8

eudl.eu

Internet Source

1 %

9

Sri Ayem, Mahardian Mustiko Nugroho. "Pengaruh Pemahaman Akuntansi Koperasi Berdasarkan Standar Akuntansi Keuangan Entitas tanpa Akuntabilitas Publik, Tingkat Kompetensi, dan Sistem Pengendalian Intern terhadap Kualitas Laporan Keuangan pada Koperasi Pegawai Republik Indonesia", Permana : Jurnal Perpajakan, Manajemen, dan Akuntansi, 2020

Publication

1 %

10

edumediasolution.com

Internet Source

1 %

11

Almumtahanah Almumtahanah, Samukri Samukri. "PENGARUH PENERAPAN SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN", JURNAL AKUNTANSI, 2020

Publication

1 %

12 Dianila Oktyawati, Faridiah Aghadiati Fajri. "The influence of accounting internal control and human resources capacity on reliability and timeliness of regional government financial reporting (a study in Special Region of Yogyakarta Province)", Jurnal Perspektif Pembiayaan dan Pembangunan Daerah, 2019
Publication 1 %

13 Bambang Pamungkas, Cendy Avrian, Reisya Ibtida. "Factors influencing audit findings of the Indonesian district governments' financial statements", Cogent Business & Management, 2019
Publication 1 %

14 Submitted to Pasundan University
Student Paper 1 %

15 jurnal.stiebankbpdjateng.ac.id
Internet Source 1 %

Exclude quotes On

Exclude matches < 1%

Exclude bibliography On