



Al-Mal: *Jurnal Akuntansi dan Keuangan Islam*

E-ISSN: 2715-9477, P-ISSN: 2751-954X

Volume 05 Issue 01, 30 June 2024

Journal Page is available to:13-26

<http://ejournal.radenintan.ac.id/index.php/al-mal/index>

The Effect of Internal Control System and the Implementation of Accrual-Based Government Accounting Standards on the Reporting Quality of Financial Statements in the Aceh Government Work Units

Elviza^{1*}, Mulyadi AR², Yuslaidar Yusuf³, Muliadi Quenzalo⁴

^{1*,2,3,4} Universitas Muhammadiyah Aceh, Indonesia

ARTICLE INFO

Article history:

Received 12-09-2023

Revised 22-01-2024

Accepted 28-01-2024

Available 30-06-2024

Keywords:

Internal Control System, Accrual-Based Government Accounting Standards, Financial statement Reporting Quality

Paper type: Research paper

Please cite this article: Elviza, AR, Mulyadi, Yusuf Y, Quenzalo, M. "The Effect of Internal Control System

and the Implementation of Accrual-Based Government Accounting Standards on the Reporting Quality of Financial Statement in the Aceh Government Work Units." *Al-Mal: Jurnal Akuntansi dan Keuangan Islam* [ONLINE}, Volume 05 Number 01 (June 30, 2024)

Cite this document:

Al-Mal 2th edition

*Corresponding author

e-mail: elviza@unmuha.ac.id

Page: 13-26

ABSTRACT

This research aims to examine the effect of the internal control system and the application of accrual-based government accounting standards on the quality of financial statements, both partially and simultaneously, in the Aceh Government Work Units. The population of this research was all 48 SKPAs (Aceh Work Units) in the Aceh Government. This research was conducted in the financial administration section of each SKPA in the Aceh Government work environment. The research selected the Financial Administration Officer (PPK) and Treasurer at each SKPA. The total sample size was 96 respondents. The data was processed using multiple regression analysis. The results showed that the internal control system (X1) and the application of accrual-based government accounting standards (X2) simultaneously affected the quality of financial statements, the internal control system (X1) partially affected the quality of financial statements and the application of accrual-based government accounting standards (X2) affected the quality of financial statements.

Al-Mal with CC BY license. Copyright © 2024, the author(s)

INTRODUCTION

The quality of financial statementing relates to financial information and disclosures, as well as non-financial information, that can be used to make decisions. Furthermore, the quality of financial statementing includes activities that report financial information to meet the needs of users (user needs) while protecting owners (investor protection) based on the qualitative characteristics of financial information and full and fair disclosure (Suryana & Pitaloka, 2019).

The quality of government financial accounts is closely related to Government Accounting Standards (SAP). Quality financial statements must follow the concepts and procedures outlined in the appropriate accounting standards. The internal control system contributes an essential part in preparing government financial statements by controlling and supervising the preparation of financial statements so that they can be reported and prepared correctly, on time, on target, and in compliance with standards in order to obtain a positive audit assessment. Thus, the internal control system is expected to influence the reporting quality of financial statements (Rosmaida, 2020).

The Aceh Government's financial statement is an intriguing subject to investigate further. In fact, the Indonesian Audit Board (BPK-RI) Aceh discovered various findings in the financial statements during the examination. Several factors influence the quality of financial statementing, including the use of accrual-based government accounting rules (Mangkunegara, 2007). The Indonesian Audit Board (BPK-RI) considers the use and comprehension of Government Accounting Standards in the production of financial statements as one of the indicators for issuing an opinion. This factor emphasizes the need to implement and comprehend accrual-based government accounting standards in the creation of government financial statements (Henukh et al., 2020).

Providing an opinion is the Indonesian Audit Board's method of expressing gratitude for the results of the financial statement examination, in addition to making additional recommendations. As one of the reporting entities, the Aceh Provincial Government is also required to prepare financial statements that comply with applicable regulations, specifically by using accrual-based Government Accounting Standards as outlined in Government Regulation Number 71 of 2010 concerning Government Accounting Standards (Setiani & Madila, 2019).

BPK discovered several phenomena in the 2020 LKPA examination, including the balance of Non-Permanent Investments in the form of PER Funds, reaching IDR 40.68 billion, which is not supported by periodic reports on the progress of the realization and return of funds from managing banks, and Revolving Funds reaching IDR 42.25 billion, which is not supported by recipient data and fund progress reports (www.bpk.go.id). Due to these

restrictions, the value of non-permanent investments cannot be stated using the Net Realizable value technique (Halim, 2008).

Several factors, particularly the use of accrual-based government accounting standards, have a significant impact on financial statementing quality. The Indonesian Audit Board (BPK-RI) uses and understands Government Accounting Standards in the compilation of financial statements as one of the indicators of providing opinions (Nordiawan et al., 2007). This fact demonstrates the significance of using and comprehending accrual-based Government Accounting Standards in the creation of government financial statements. As one of the reporting entities, the Aceh Provincial Government is also required to prepare financial statements in accordance with applicable regulations, specifically by using accrual-based SAP as outlined in Government Regulation Number 71 of 2010 on the Government Accounting Standard (Fuad et al., 2020).

This research differs in the use of the grand theory that underpins the research variables, as the grand theory used in this research is stewardship theory, whereas previous studies have used signaling theory. Another difference in this research is the object of research, which is the Aceh Regional Government Work Unit.

Quality of Financial Statements

Quality is described as a dynamic state where products, services, individuals, processes, and the environment meet or surpass expectations. Mulyana defines quality as adherence to standards, which is assessed by the degree of non-conformity and accomplished through inspection (Halim & Kusufi, 2007). According to this definition, it seems that quality is about meeting specific standards or requirements. It is evaluated by looking at the outcomes of an organization's performance, whether it's tangible goods or intangible activities (Adisasmita, 2009).

The financial statement serves as a means of holding entities accountable for the management of their economic resources (Suryana & Pitaloka, 2019). The report should adhere to relevant Accounting Standards to enable comparisons with the previous year's report or with the financial statements of other entities (Taufiqurrohman et al., 2021). The qualitative characteristics of financial statements are essential standards that must be incorporated into accounting information to serve its purpose effectively (Mardiasmo, 2021).

Factors Affecting the Quality of Financial Statements

Financial statements by local governments serve the purpose of presenting pertinent information regarding their financial status and transactions conducted within a specific reporting period (Ramadani, 2017). Local government financial statements serve multiple purposes, including comparing revenue and expenditure to the budget, evaluating financial

conditions, assessing the effectiveness and efficiency of local governments, and ensuring compliance (Isnaen & Albastiah, 2021). The Governor Regulation Number 30 of 2014 addresses the Aceh Government Accounting Policies. According to SAP Government Regulation Number 71 of 2010, a set of financial statements includes budgetary reports and financial statements. These components are as follows (Daud Soeharso, 2017):

- a. Budget Realization Report
The budget realization report provides a comprehensive overview of the sources, allocations, and uses of economic resources managed by the central/regional government. It highlights the comparison between the budget and the actual realization during a specific reporting period.
- b. Changes in the Excess Budget Balance Statement
Provides details on the change in the Excess Budget Balance between the current reporting year and the previous year. The Statement of Changes in Excess Budget Balance (LP-SAL) aims to offer a concise overview of the government's utilization of budget balances and financing.
- c. Balance Sheet
The balance sheet describes a reporting entity's financial condition in terms of assets, liabilities, and fund equity as of the date it is issued. The major accounts of the report are assets, liabilities, and fund equity, which can be further broken down into sub-accounts.
- d. Operational Statement
This report provides an assessment of economic resources used by the Central/Regional Government for government administration within a certain reporting period to enhance equity.
- e. Cash Flow Statement
The cash flow statement contains cash information related to operating, investing, financing, and transitory operations, including the beginning balance, revenues, expenditures, and ending balance of central/local government cash throughout a given period.
- f. Equity Change Statement
The statement of changes in equity includes at least the following items: beginning equity or equity of the previous year, surplus/deficit-operating Statement in the period, and corrections that directly increase/decrease equity, which, among other things, result from the cumulative effect of changes in accounting policies and correction of fundamental errors.
- g. Notes to Financial Statements
Notes to the Financial Statements provide narrative explanations or details for the figures in the Statements. The goal of government financial statementing is to provide valuable information for decision-making.

Internal Control System

The Internal Control System is a procedure that tries to improve organizational efficiency and effectiveness by presenting credible financial statements in line with the rules and applicable regulations. Management, the board of directors, and employees all have an impact on this process, which provides organizational assurance (Susanto et al., 2018).

Internal control is a procedure that secures and provides accurate information for the organization, with the goal of protecting the company's assets or assets from misuse of the information itself (Mahsun, 2016). Procedures are ensured to comply with applicable legal norms and laws, and all personnel carry them out as they should. Some of these considerations lead to the conclusion that internal control is critical to achieving organizational goals (Zulaika, 2023).

Internal control is a procedure that aims to protect property or assets from various acts of misuse, provide information that has been tested for accuracy so that it can be trusted, and ensure that management policies and all laws or legal regulations are carried out and followed properly by the company (Ritonga & Syahrir, 2016).

Factors Affecting the Internal Control System

Internal control consists of policies and procedures to provide adequate assurance that company objectives can be achieved. There are main elements of internal control (Sasongko et al., 2016):

1. Control Environment

Lingkungan pengendalian menciptakan suasana pengendalian dalam suatu organisasi dan mempengaruhi kesadaran personel organisasi tentang pengendalian (Merialsal, 2017). Lingkungan pengendalian merupakan landasan untuk semua unsur pengendalian intern, yang membentuk disiplin dan struktur. Berbagai faktor yang membentuk lingkungan pengendalian dalam suatu entitas antara lain (Savitri, 2016):

- a. Integrity and ethical values
- b. Commitment to competence
- c. Board of commissioners and audit committee
- d. Management operating philosophy and style
- e. Organizational structure
- f. Division of authority and assignment of responsibilities
- g. Human resource policies and practices

2. Risk Assessment

Risk assessment for financial statementing purposes is the process of identifying, analyzing, and managing the risks connected with the compilation of financial statements in accordance with Indonesian generally accepted accounting principles.

The Indicators of Internal Control System

Internal control systems are tied to an organization's operating activities and exist for core business objectives. Internal control is most successful when it is incorporated into the infrastructure and is an essential component of a company's structure (Sastri, 2019). Internal controls that are integrated promote quality improvement and initiative, save money, and enable a quick response to changing conditions (Renyowijoyo, 2018).

Accrual-Based Government Accounting Standards

According to Government Regulation Number 24 of 2005, which was updated with Government Regulation No. 71 of 2010, Government Accounting Standards (SAP) are accounting principles established in the preparation and presentation of government financial statements.

Furthermore, paragraph 5 specifies that the Government Accounting System is a set of manual and computerized procedures that begin with data collecting, recording, summarising, and reporting the accrual basis of the government's financial situation and operations (Soetjipto & Sudikdiono, 2011). SAP is stated in the form of a statement of government accounting rules, often known as PSAP. PSAPs are complemented with interpretations of government accounting rules and/or technical bulletins (Marizka, 2009).

Government Accounting Standards are used throughout government, including the central government and its departments, as well as local governments and their agencies. The use of Government Accounting Standards is thought to improve the quality of financial statements in both the central and local governments (Bastian, 2021). It means that government financial information will be able to serve as the foundation for government decision-making while simultaneously promoting transparency and accountability (Nordiawan et al., 2007).

RESEARCH METHODS

Research Design

The research design is a framework that will be utilized to help researchers perform their research since everything will be organized in accordance with the research sequence (Nuryaman & Veronica, 2015). There are four fundamental components to research design: study objectives, level of research intervention, study circumstance, unit of analysis, and time horizon. These aspects include (Sekaran & Bougie, 2016):

1. The Nature of Research

The research can be exploratory, descriptive, or hypothesis testing. The research's nature is determined by the point at which knowledge of the topic under study is increasing.

2. Research Type

Determine what type of study is required, i.e., a causal study or a correlational study.

3. Intervention Level

The researcher's intervention refers to the extent to which the researcher manipulates and controls the research, which can be causal or correlational. The level of researcher intervention is divided into three categories: weak, moderate, and excessive.

4. Research Circumstances

The research circumstances are a description of the environment of a study, whether in a regulated or unregulated situation or in an artificial and regulated situation.

5. Unit of Analysis

The unit of analysis refers to the degree of unity in the data obtained during the subsequent step of data analysis. In this situation, the units of analysis are individuals, couples, groups, organizations, and cultures.

6. Time Horizon

The time horizon is the chronological component of a study's data collection. Cross-sectional studies collect data only once to answer research questions, whereas longitudinal studies collect data over a set period.

Population and Research Sample

The population consisted of all 48 Aceh Government SKPAs (Aceh Work Unit). The research was carried out in the financial administration section of each SKPA inside the Aceh Government work environment. The research chose the Financial Administration Officer (PPK) and Treasurer from each SKPA. The determination of the respondent's object is based on the process of creating financial statements for each SKPA, which the SKPA treasurer and PPK provide as the author of the financial statement. Data is collected using the purposive sampling technique. Purposive sampling is a sampling strategy that relies on certain assumptions with the intention of eliciting information from specific subjects.

Data Analysis Technique

This research employed a quantitative method, which implies that data was collected from respondents. Because the research involved more than one independent variable, the data analysis method used was multiple regression. The data was processed using the SPSS (Statistical Package for Social Science) based on the responses of respondents.

Multiple linear regression is an analysis to predict the relationship between the dependent variable and the independent variable from the coefficient value that has increased or decreased and to determine the direction of the relationship between the independent variable and the dependent

variable, whether each independent variable is positively or negatively related to the equation:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

Y	= Financial statement quality
X1	= The implementation of Accrual-based SAP
X2	= Accounting policy
X3	= Internal control
a	= Constant
$\beta_1, \beta_2, \beta_3$	=Regression Coefficient
e	=Standar Error

The Implementation of Accrual-Based Government Accounting Standards on the Quality of Financial statementing in the Aceh Work Units

According to one study undertaken by the IFAC Public Sector Committee (2002), accrual-based reporting is effective in measuring government performance in terms of service costs, efficiency, and meeting objectives. With accrual-based reporting, users may detect the government's financial situation and changes, as well as how the government funds its activities based on its funding capabilities, allowing the government's actual ability to be monitored. Accrual-based government accounting also enables the government to recognize chances to use future resources and manage them effectively.

This is supported by Ida Ayu Enny Kiranayanti and Ni Made Adi Erawati's (2016) research, which found that human resource competence, internal control systems, and understanding of accrual-based government accounting system regulations all have a positive and significant impact on the quality of local government financial statements. According to Rizki Mardiana and Heru Fahlevi's (2017) research, accounting understanding, internal control, and the effectiveness of accrual-based SAP deployment all have an impact on the quality of financial statements. According to Franta Eveline's (2016) research, accrual-based government accounting standards, accounting information systems, human resource quality, internal control, and organizational commitment all have a significant impact on the quality of financial statements, so the following hypothesis can be drawn:

H1: The implementation of accrual-based government accounting standards has a positive effect on the quality of financial statements.

Internal Control System on the Quality of Financial statementing in the Aceh Work Units

Internal control is a method, process, and policy developed by the board of commissioners, management, and other personnel to provide

reasonable assurance of operational efficiency and effectiveness, financial statement reliability, and adherence to applicable laws and regulations. The Internal Control System is a continuous process of actions and activities carried out by the leadership and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, the dependability of financial statementing, the protection of state assets, and compliance with laws and regulations. A good internal control procedure that is tailored to the demands and conditions of the organization will build organizational excitement for continuing to work to preserve the quality of the organization's financial statements.

This is backed by multiple studies conducted by Tuti Herawati (2014), who found that the internal control system has a favorable and significant impact on the quality of financial statements. Febriyani Moha et al. (2017) found that the internal control system and regional financial management principles both have a favorable and significant impact on the quality of financial statements. Teuku Fahrian Nagor et al. (2015) found that applying the internal control system and regional financial management principles concurrently and partially affects the quality of regional financial statements, leading to the following hypothesis:

H3: Internal control improves the quality of financial statements.

RESULTS AND DISCUSSION

Research Result

This research involved a sample of 96 respondents. This research included the Financial Administration Officer (PPK) and Treasurer from each SKPA. The determination of the respondent's object is based on the process of creating financial statements for each SKPA, which the SKPA treasurer and PPK provide as the author of the financial statement. The research's independent variables are the internal control system and the implementation of accrual-based government accounting standards, whereas the dependent variable is financial statement quality.

Table 1.
Statistical Data

Variable	N	Minimum	Maksimum	Mean	Standard Deviasi
The Quality of Financial Statement (Y)	96	3,33	5,00	4,386	0,396
Internal Control System (X₁)	96	3,20	5,00	4,198	0,432
The Implementation of Accrual-based Government Accounting Standard (X₂)	96	2,57	5,00	3,812	0,621

Source: Processed primary data (2023)

Table 1 reveals that the internal control system variable (X1) has the lowest value of 3.20 and the maximum value of 5.00, with a mean of 4.198 and a standard deviation of 0.432. The variable application of accrual-based government accounting standards (X2) has the lowest value of 2.57 and the highest value of 5.00, with an average value of 3.812 and a standard deviation of 0.6197. The variable quality of financial statements ranges from 3.33 to 5.00, with a mean of 4.386 and a standard deviation of 0.396.

Discussion

The Implementation of the Internal Control System (X1), Accrual-Based Government Accounting Standards (X2) on the Quality of Financial Statements

The test findings yielded an F_{observed} value of 14.255. Because F_{observed} is greater than F_{critical} , the H_0 is rejected. This finding demonstrates that the use of accrual-based government accounting standards (X1) and internal controls (X2) has a simultaneous effect on the quality of financial statements. Several factors influence the quality of village financial statements, such as the use of accrual-based government accounting standards (X1) and internal controls (X2). A higher level of disclosure of financial statements reflects the quality of strong financial statements. If there is a high level of disclosure, the ministry or institution's chances of receiving an audit opinion increase.

The Effect of Internal Control Systems on the Quality of Financial Statements

The test findings show that internal control influences the quality of financial statements. According to reports, the internal control system has an impact on the accuracy of village financial reporting. The internal control system is a continuous process of actions and activities carried out by leaders and all employees to ensure that organizational goals are met through effective and efficient activities, the reliability of financial reporting, the protection of state assets, and compliance with laws and regulations.

The Effect of Accrual-based Government Accounting Standards Implementation (X1) on the Quality of Financial Statements

The findings indicated that using accrual-based government accounting standards (X1) has an impact on the quality of financial statements. Accrual-Based Government Accounting Standards (SAP) are accounting standards that local governments must use as guidance for the preparation and presentation of financial statements beginning in 2015. In theory, using accrual-based accounting rules can improve the quality of financial reporting for local governments. Thus, it is reasonable to argue that the quality of financial

statements has improved since the establishment of government accounting standards.

CONCLUSION

Based on the research's findings and data analysis, the following conclusions can be drawn: Internal control system (X1) and application of accrual-based government accounting rules (X2) have a simultaneous impact on financial statement quality. The Internal Control System (X1) has a partial impact on the quality of financial statements. The use of accrual-based government accounting standards (X2) has a partial impact on the quality of financial statements.

RESEARCH IMPLICATION

Further researchers are urged to perform studies in more than one district so that the research findings can be generalized to a larger scope, hence strengthening the external validity required for future research. Future study is intended to combine data collection methods with interview approaches, allowing it to explain the situation accurately.

REFERENCES

- Adisasmita, R. (2009). *Pengelolaan pendapatan dan anggaran daerah*. Pusat Pengembangan Keuangan dan Ekonomi Daerah, Fakultas Ekonomi
- Bastian, I. (2021). *Manajemen Keuangan Publik*. Penerbit Andi.
- Daud Soeharso, E. (2017). Akuntabilitas Pemerintah Desa Dalam Pengelolaan Anggaran Pendapatan Dan Belanja Desa (Apbdes) Tahun 2015 Berdasarkan Permendagri No. 113 Tahun 2014 Di Kecamatan Sedayu Kabupaten Bantul Yogyakarta. *Journal of Governance and Public Policy*, 4(3). <https://doi.org/10.18196/jgpp.4384>
- Fuad, M., Sukarno, E., Sugiarto, M., & Christina, E. (2020). *Anggaran Perusahaan: Konsep dan Aplikasi*. Gramedia Pustaka Utama.
- Halim, A. (2008). Akuntansi Keuangan Daerah, Edisi Ketiga. *Jakarta: Salemba Empat*.
- Halim, A., & Kusufi, M. S. (2007). Akuntansi sektor publik: Akuntansi keuangan daerah. *Jakarta: Salemba Empat*.
- Halim, A., & Kusufi, M. S. (2012). Akuntansi Keuangan Daerah, Edisi Keempat. *Jakarta: Penerbit Salemba Empat*.
- Henukh, I. T., Saleh, M. F., & Adelina, Y. E. (2020). Analisis Penerapan Standar Akuntansi Pemerintahan Berbasis Akrual Pada Pemerintah Kota Kupang. *Al-Mal: Jurnal Akuntansi Dan Keuangan Islam*, 1(2), 161-184.
- Isnaen, F., & Albastiah, F. A. (2021). Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan. *Al-Mal: Jurnal Akuntansi Dan Keuangan Islam*, 2(1), 67-87.

- Mahsun, M. (2016). Pengukuran Kinerja Sektor Publik (Edisi Pert). *BPFE Yogyakarta*.
- Mangkunegara, A. P. (2007). Evaluasi Kinerja Sumber Daya Manusia, Bandung: PT. Refika Aditama.
- Mardiasmo, M. B. A. (2021). *Akuntansi Sektor Publik-Edisi Terbaru*. Penerbit Andi.
- Marizka, A. (2009). *Analisis Kinerja Pengelolaan Anggaran Pendapatan dan Belanja Daerah Pemerintah Kota Medan*. Universitas Sumatera Utara.
- Merialsa, A. I. (2017). *Pengaruh Akuntabilitas Publik Dan Transparansi Terhadap Kualitas Laporan Keuangan (Studi pada Inspektorat dan BPKAD Kota Bandung)*. Fakultas Ekonomi dan Bisnis Unpas Bandung.
- Nordiawan, D., Putra, I. S., & Rahmawati, M. (2007). *Akuntansi Pemerintah*. Jakarta: Salemba Empat, 1, 1-40.
- Nuryaman & Veronica, C. (2015). *Metodologi Penelitian Akuntansi dan Bisnis*. Bogor: Ghalia Indonesia.
- Ramadani, R. F. (2017). Analisis Kinerja Anggaran dan Realisasi Pendapatan dan Belanja Daerah Permerintah Kota Samarinda. *Ekonomia*, 5(3), 327-345.
- Renyowijoyo, H. M. (2018). *Akuntansi Sektor Publik organisasi non laba*.
- Ritonga, I. T., & Syahrir, S. (2016). Mengukur transparansi pengelolaan keuangan daerah di Indonesia: berbasis website. *Jurnal Akuntansi & Auditing Indonesia*, 20(2), 110-126. <https://doi.org/10.20885/jaai.vol20.iss2.art4>
- Rosmaida, T. (2020). *Penganggaran Perusahaan*. PT Rel Karir Pembelajaran.
- Sasongko, C., Setyaningrum, A., Febriana, A., Hanum, A. N., Pratiwi, A. D., & Zuryati, V. (2016). *Akuntansi Suatu Pengantar-Berbasis PSAK*. Jakarta. Salemba Empat.
- Sastri, P. I. (2019). *Analisis Kinerja Anggaran Belanja Modal Dalam Laporan Realisasi Anggaran (LRA) Pada Kantor Dewan Perwakilan Rakyat Daerah Sumatera Utara*.
- Savitri, E. (2016). *Penganggaran Perusahaan II*. PUSTAKA SAHILA YOGYAKARTA.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. john wiley & sons.
- Setiani, T., & Madila, R. N. (2019). Analisis Realisasi Anggaran Pendapatan Dan Belanja Daerah Pada Pemerintah Kota Cimahi Periode 2009-2018. *Jurnal Akuntansi*, 12(02), 103-111.
- Soetjipto, K., & Sudikdiono, P. (2011). *Akuntansi Pemerintahan RI Reformasi Keuangan Negara*. Jakarta: Mitra Wacana Media.
- Sujarweni, V. W. (2015). *Metodologi penelitian bisnis & ekonomi*. Yogyakarta: Pustaka baru press.
- Suryana, A., & Pitaloka, L. I. (2019). Pengaruh Kualitas Audit Terhadap

- Kualitas Pelaporan Keuangan Pada Inspektorat Kota Sukabumi. *Jurnal Ekonomi STIE PASIM Sukabumi*, 8(01), 118-128. www.stiepasim.ac.id
- Susanto, L., Yanti, Y., & Viriany, V. (2018). Faktor-faktor yang mempengaruhi agresivitas pajak. *Jurnal Ekonomi*, 23(1), 10-19. <https://doi.org/10.24912/je.v23i1.330>
- Taufiqurrohman, T., Mudawanah, S., & Muthanudin, M. (2021). Pengaruh Pemahaman Akuntansi Dan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Pada Pemerintahan Kabupaten Lebak. *Jurnal Studia Akuntansi Dan Bisnis (The Indonesian Journal of Management & Accounting)*, 9(2).
- Zulaika, Z. (2023). *Analisis Kinerja Anggaran Belanja dalam Laporan Realisasi Anggaran pada Badan Pengelolaan Keuangan dan Aset Daerah Kabupaten Bengkalis*. Politeknik Negeri Bengkalis.