

# Determinant Improving the Quality of Financial Reports Pematangsiantar City Government

Hery Pandapotan Silitonga<sup>1</sup>

Ruth Tridianty Sianipar<sup>2</sup>

Juan Anastasia Putri<sup>3</sup>

Robert Tua Siregar<sup>4</sup>

Acai Sudirman<sup>5</sup>

<sup>1,2,3,4,5</sup>Sekolah Tinggi Ilmu Ekonomi Sultan Agung, Indonesia

\*Correspondences : [acaivenly@stiesultanagung.ac.id](mailto:acaivenly@stiesultanagung.ac.id)

## ABSTRACT

This study aims to determine the effectiveness of SPIP and organizational culture impact the successful implementation of SIKD in improving the quality of financial reports. A quantitative approach was used in this study with a literature and field design. The data sources used are primary data and secondary data. The data analysis technique used in this study was path analysis. The results showed that the t-test of the sub-structure model 1 of SPIP affected the success of SIKD implementation, organizational culture affected the success of the implementation of SIKD, and the t-test of the sub-structure model 2 showed that SPIP affected the quality of financial reports. organizational culture does not affect the quality of financial statements, and SIKD affects financial reports' quality. Furthermore, the effectiveness of the application of SIKD is an intermediary variable that affects the quality of financial reports in the Pematangsiantar City government.

Keywords: SPIP; Organizational Culture; SIKD; Financial Report Quality.

## *Determinan Peningkatan Kualitas Laporan Keuangan Pemerintah Kota Pematangsiantar*

### ABSTRAK

Penelitian ini bertujuan untuk mengetahui efektivitas SPIP dan pengaruh budaya organisasi terhadap keberhasilan penerapan SIKD dalam meningkatkan kualitas laporan keuangan. Pendekatan kuantitatif digunakan dalam penelitian ini dengan studi literatur dan desain lapangan. Sumber data yang digunakan adalah data primer dan data sekunder. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis jalur. Hasil penelitian menunjukkan bahwa uji t substruktur model 1 SPIP berpengaruh terhadap keberhasilan implementasi SIKD, budaya organisasi berpengaruh terhadap keberhasilan implementasi SIKD, dan uji t substruktur model 2 menunjukkan bahwa SPIP mempengaruhi kualitas laporan keuangan. budaya organisasi tidak berpengaruh terhadap kualitas laporan keuangan, dan SIKD berpengaruh terhadap kualitas laporan keuangan. Selanjutnya, efektivitas penerapan SIKD merupakan variabel intermediasi yang mempengaruhi kualitas laporan keuangan pada pemerintah Kota Pematangsiantar.

Kata Kunci: SPIP; Budaya Organisasi; SIKD; Kualitas Laporan Keuangan.

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## INTRODUCTION

The management of public administration underwent a very big change when the government took a policy to change the principle of centralization to decentralization. With this policy, it is hoped that regional development will be more effective and efficient where local governments can regulate their regional policies (Syarifudin, 2014). The form of the government in implementing these policies produces accountable and transparent financial reports (Herawati, 2014). Government financial reports are one of the government's obligations in being accountable for activities carried out to the community. To determine the quality of the financial statements, it is necessary to examine the financial statements carried out by BPK RI (Sari, 2015). The quality of local government financial reports (LKPD) is also reflected in the results of BPK audits. Examination of the financial statements is carried out in order to provide an opinion/opinion on the fairness of the financial information presented in the financial statements (Arfianti, 2011).

Compliance is essential in the preparation of financial statements so that the information is more informative. The opinions given by the auditors on the financial statements of Pematangsiantar City are presented in the image below: The results of the BPK-RI examination of the financial statements of Pematangsiantar City, where the Pematangsiantar City Government received a WDP (fair with exception) opinion for two consecutive years in 2018 and 2019.



**Figure 1. Auditor's Opinion Regarding The Quality of Pematangsiantar City's Financial Reports (BPK-RI, 2020)**

From the picture above, it is known that the opinion given by BPK-RI in assessing the financial statements of Pematangsiantar City has decreased every year, this can be seen from the results of the IHPS where the opinion given by BPK-RI tends to decrease. The increasing complexity of the problem increases by increasing the total budget managed every year (Suarmika & Suputra, 2016). To obtain quality financial reports in preparing the report, it must be supported by adequate information technology (Arfianti, 2011). The results of the evaluation provided by BPK-RI the quality of local government financial reports can be determined by the regional financial information system (SIKD). From the

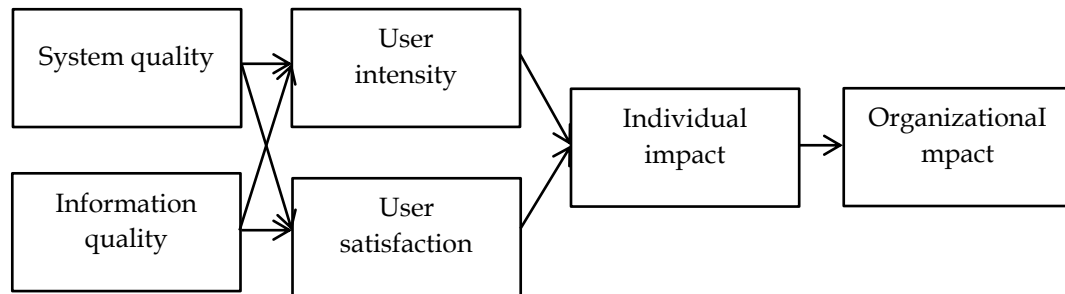
Ministry of Finance data, there are several SIKD used by local governments including.

**Table 1. List of SIKD**

No	App Name	Creator	User	%
1	Regional Management Information System	BPKP	369	68
2	Regional Financial Management Information System	Kemendagri	92	17
3	Regional Budget and Financial Information System	PT MSM	27	5
4	E-Finance	PT STI	11	2
5	SIMRAL	BPPT	5	1
6	Other systems	-	38	7
Total			542	100

Source: Ministry of Finance, 2021

The Ministry of Finance stipulates a regulation that the format for submitting financial information data into SIKD. The regional financial information system is designed following the constitution and applicable laws and regulations. Local governments are obliged to develop and take advantage of advances in information technology in facilitating and accelerating the process of managing financial reports (Riawan, 2016). The effectiveness of accounting information systems is related to systems quality, information quality, information use, user satisfaction, individual impact, and organizational impact (Ismail, 2009). The framework for measuring the effectiveness of information systems is as follows.



**Figure 2. Information System Effectiveness Framework**

Source: Edition & Traver, 2012

To implement SIKD to run as planned, it is necessary to have a government internal control system (SPIP) (Sari, 2015). Optimal implementation of SPIP is expected to be more effective internal control and is expected to overcome the problem of low quality of financial reports (Syarifudin, 2014). PP No. 60 of 2008 concerning SPIP explains that internal control has a new role in carrying out internal supervision of state financial accountability. The reliability of the information presented in the government's financial statements is determined by how optimally the SPIP applies in the government. In carrying out government activities, it must be carried out in an orderly, controlled, efficient, and effective manner so that the management of state finances is transparent and accountable.

For this reason, a system is needed that ensures that the implementation of activities can run according to the stated objectives. The government's internal control system (SPIP) is an integral process that is led and all employees provide confidence in the achievement of organizational goals through effective and efficient activities, financial reporting constraints (Sari, 2015). Several components measuring SPIP are control environment, risk assessment, activity control, information system, and communication and monitoring (Indonesia, 2008).

In addition to this, the factor that affects the implementation of the regional financial system is organizational culture. Organizational culture as a system of values and beliefs held by every individual in the organization that produces behavioral norms. Organizational culture through the teaching process that occurs in the organization both implicitly and not systematically. An organization has a value system that can affect how employees work and behave (Robbins & Judge, 2013). Organizational culture is used to carry out tasks related to organizational achievement issues, including ideology, ideals, and beliefs. Support and rejection of organizational culture by employees affects organizational performance, where organizational member satisfaction with the applied culture helps members adapt to environmental changes by enabling them to identify and exploit new opportunities (Robbins & Judge, 2013). Successful organizations have clear directions and goals defined in organizational goals and strategic goals and reflected in a vision of how the organization will be in the future.

The quality of the financial reports of the Pematangsiantar City Government, which in the last two years received a fair opinion with an exception, underlies the researcher to examine the effectiveness of the implementation of the government's internal control system and organizational culture on the success of the implementation of the regional financial system in improving the quality of financial reports. The formulation of the problem in this research is how the effectiveness of the government's internal control system and organizational culture impact the success of implementing regional financial information systems in improving the quality of financial reports. The purpose of the research is to determine the effectiveness of the government's internal control system and organizational culture have an impact on the success of implementing regional financial information systems in improving the quality of financial reports. Based on the explanation of the problem phenomenon above, the hypothesis can be formulated as follows:

Control is needed in the system so that the system can function as expected in achieving a goal. The internal control system will be very effective if the control is integrated with the infrastructure and is an important part of the organization (Sari, 2015). The availability of a good accounting information system will help management control a business organization (Sari, 2015). Based on this explanation, the hypothesis of this research.

H<sub>1</sub> : The government's internal control system affects the effectiveness of the implementation of regional financial information systems.

The overall objective of internal control over financial reporting is to prepare financial statements that are materially accurate and reliable (Herawati, 2014). One part of the accounting information system that supports the smooth

work of the accounting information system is internal control (Herawati, 2014). To improve the quality of their financial reporting by strengthening their internal control environment through a formal ethics program including a code of ethics. Based on this explanation, the research hypothesis in.

H<sub>2</sub> : The government's internal control system affects the quality of financial reports.

Organizational culture is the norms and values of the organization that will behave in accordance with the prevailing culture in order to be accepted by the environment. Organizational culture can be viewed as a system. Bureaucratic culture has been proven to endanger the existence of good governance because it raises the risk of irregularities and abuse of authority by bureaucratic officials to commit acts of corruption as a result of ineffective risk assessment and monitoring activities. Based on this explanation, the hypothesis of this research.

H<sub>3</sub> : Organizational culture affects the effectiveness of the implementation of regional financial information systems.

Organizational culture will play a role in suppressing and shaping employee behavior in the organization. The most important aspect of internal control is personnel. If employees are competent and trustworthy, other controls can be ignored, and reliable financial reports can still be (Arens *et al.*, 2010). Based on this explanation, the hypothesis of this research.

H<sub>4</sub> : Organizational Culture affects the quality of financial reports.

The regional financial information system is needed by the regional government as a tool to monitor and evaluate the financial management of each regional government organization (OPD) in the regional government. An organization must develop an information system to ensure that the economic events of the entity are recorded in a timely and fair manner in order to prepare quality information (A. Arens *et al.*, 2010). increasing the use of regional financial accounting information systems, will increase the quality of the financial reports produced. Based on this explanation, the hypothesis of this research.

H<sub>5</sub> : The effectiveness of the implementation of regional financial information systems affects the quality of financial reports.

The regional financial information system is needed by the regional government as a tool to monitor and evaluate the financial management of each regional government organization (OPD) in the regional government. An organization must develop an information system to ensure that the economic events of the entity are recorded in a timely and fair manner in order to prepare quality information (Arens *et al.*, 2010). increasing the use of regional financial accounting information systems, will increase the quality of the financial reports produced. Based on this explanation, the hypothesis of this research.

H<sub>6</sub> : The government's internal control system affects the quality of financial reports through the effectiveness of implementing regional financial information systems.

The government's internal control system in public sector organizations is a tool to prevent unnecessary budget waste in all aspects and to reduce inefficient use of resources (Sari, 2015). By instilling a work culture in government organizations, it is important as the government's effort to carry out the people's mandate in



providing protection and services. Based on this explanation, the hypothesis of this research.

H<sub>7</sub> : Organizational culture affects the quality of regional financial reports through the effectiveness of the implementation of regional financial information system

## RESEARCH METHODS

PeA quantitative approach was used in this study with a literature and field design (Arikunto, 2016). Research location at Pematangsiantar City Government. The object of research is the Regional Apparatus Organization (OPD) in the city of Pematangsiantar. The sampling method used in this study is the saturated sample method. The research sample amounted to 2 people in one OPD, namely to the Office, and the Head of the Finance Subdivision, which amounted to 82 people. The resources in this research are primary and secondary data. Data collection techniques used observation, documentation and interviews. The data instrument test is carried out to test whether the quality of the data used follows the requirements with validity and reliability tests (Purba et al., 2021). The data analysis technique used in this study was the statistical test that tested the classical assumptions (normality test), R-Square, path analysis, and hypothesis testing (F test and t test). Model diagram in this research, as follows.

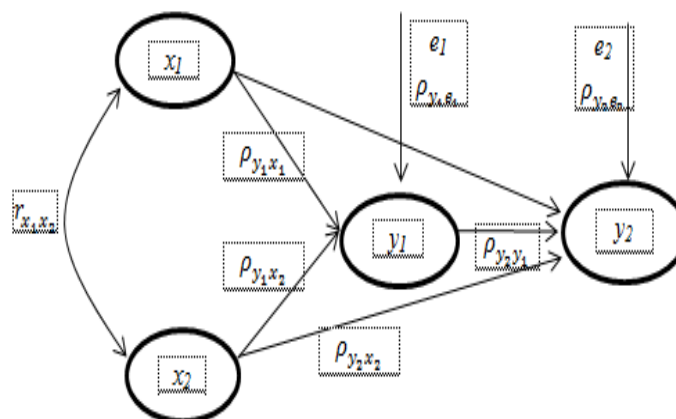


Figure 3. Variable Structural Relationship

Source: Processed Data, 2021

## RESULTS AND DISCUSSION

The rate of return of the questionnaire based on the number of respondents was 68 questionnaires with the percentage of return on the questionnaire by respondents was about 82.93%. The general description of the use of the Pematangsiantar City Government's regional financial system is as follows. The table shows that the Pematangsiantar City Government uses SIMDA-BPKP as a regional financial information system. The facilities and infrastructure that support the smooth operation of the information system are adequate, where personal computer equipment is available for each staff and is also supported by infrastructure such as internet networks, wifi, UPS, and a special SIKD room. Normality test in this study using Kolmogorov Smirnov.

**Table 2. Overview of the Pematangsiantar City Regional Financial System**

No	Characteristics	Total	Percentage
1.	Personal computer used today	39	95.12
	: Specially provided for each staff		
	: Used together alternately with other staff	2	4.88
2.	SIKD currently used	41	100
	: SIMDA-BPKP		
	: Built by the local government	-	0.00
3.	Infrastructure available to be used to support SIKD	-	0.00
	: Internet Network	41	100
	: Wi-Fi	41	100
	: UPS	41	100
	: Special room for SIKD	35	85.37
	: Helpdesk	37	90.24
	: other	-	0.00

Source: Processed Data, 2021

**Table 3. Normality Test**

	SPIP	Organizational culture	EFSIA	KLK	
N	68	68	68	68	
Normal Parameters, b	Mean	151.926	24.058	113.617	15.852
	Std. Deviation	12.979	3.313	8.950	1.755
Most Extreme Differences	Absolute Positive	0.074	0.125	0.068	0.114
	negative	0.074	0.073	0.048	0.114
Kolmogorov-Smirnov Z		-0.068	-0.125	-0.068	-0.108
	asymp. Sig. (2-tailed)	0.613	1.033	0.558	0.937
		0.847	0.236	0.914	0.343

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed Data, 2021

In the table it can be seen can be seen Sig. SPIP is 0.847, Organizational Culture is 0.236, the effectiveness of the Implementation of the Regional Financial System is 0.914, and the quality of financial reports is 0.343, the overall variables are > 0.05. Thus, it can be determined that it is declared to be normally distributed. In this study, path analysis was carried out on 2 sub-structures. Analyze the path of sub-structure 1. The equation model is  $y_1 = 0.159x_1 + 0.292x_2 + 0.941$ . Todirect influence relationship, indirect influence.

Based on the calculation results above, it is obtained that SPIP and organizational culture simultaneously on the effectiveness of SIKD implementation are 0.14. The results of the path analysis carried out on sub-structure 2.

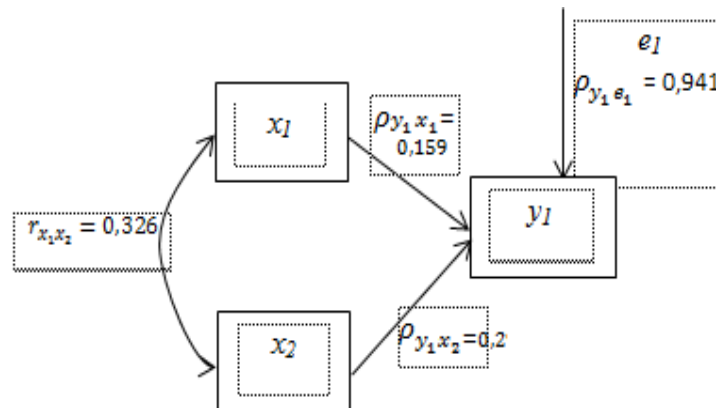


Figure 4. Sub-structure 1. The Influence of SPIP, Organizational Culture on the Successful Implementation of SIKD

Source: Processed Data, 2021

Table 4. Direct, Indirect, and Total Influence of SPIP, Organizational Culture on the Success of SIKD Implementation

Variable Effect	Effect			Total
	Direct	Indirect		
		Through $x_1$	Through $x_2$	
SPIP to SIKD	0.025		0.015	0.04
Organizational culture to SIKD	0.085	0.015		0.10
	Simultaneous influence			0.14
	Effect of external variables			0.86

Source: Processed Data, 2021

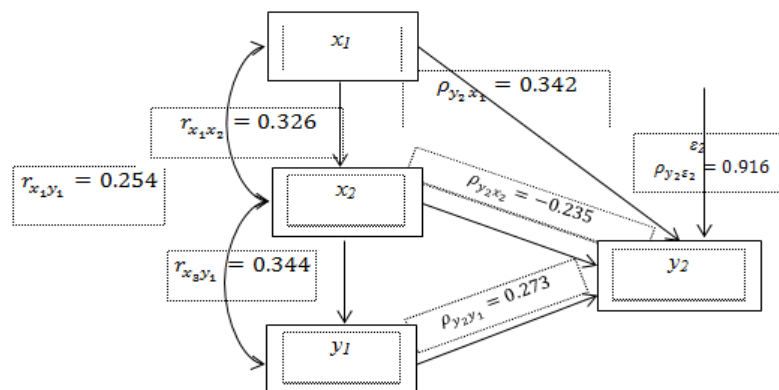


Figure 6. Sub-structure 2. Influence of SPIP, Organizational Culture, Successful Implementation of SIKD on the Quality of Financial Reports

Source: Processed Data (2021)

The equation model is:  $y_2 = 0.342x_1 - 0.235x_2 + 0.273y_1 + 0.916$ . To direct influence relationship, indirect influence, as follows.



**Table 5. Formulas Direct, Indirect, and Total Influence of SPIP, Organizational Culture, Successful Implementation of SIKD on the Quality of Financial Reports**

Variable Effect	Effect			Total	
	Direct	Indirect			
		Throug $x_1$	Through $x_2$		Through $y_1$
<i>SPIP to Financial Report Quality</i>	0.116		-0.026	0.023	0.113
<i>Organizational culture to Financial Report Quality</i>	0.055	-0.026		-0.022	0.007
<i>SIKD to Financial Report Quality</i>	0.074	0.023	-0.022		0.075
	Simultaneous influence				0.195
	Effect of external variables				0.805

Source: Processed Data, 2021

From the results of data processing carried out, the results of the t-statistical test of the sub-structure model 1 are as follows.

**Table 6. Results of t-test of Sub Structure Model 1**

Model	Coefficients <sup>a</sup>				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			
1 (Constant)	67.987	14.438			4.709	0.000
SPIP	0.110	0.084	0.159		2.007	0.006
Organizational culture	0.480	0.200	0.292		2.404	0.019

a. Dependent Variable: EFSIA

Source: Processed Data, 2021

From the test results has a ttable value of 1.307, the results obtained for: SPIP that  $t_{count} < t_{table}$ , with a significance level of 0.006, this means that SPIP affects the success of SIKD implementation. Organizational Culture  $t_{count} < t_{table}$ , with a significance level of 0.019, this means that organizational culture influences the success of SIKD implementation.

The results of hypothesis testing, the results of the t-statistical test of the sub-structure model 2 are as follows.

**Table 7. Results of t-test of sub structure model 2**

Model	Coefficients <sup>a</sup>				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			
1 (Constant)	8.720	2.353			3.706	0.000
SPIP	0.034	0.012	0.342		2.848	0.006
Organizational culture	-0.056	0.029	-0.235		-1.901	0.062
EFSIA	0.039	0.017	0.273		2.255	0.028

a. Dependent Variable: KLK

Source: Processed Data, 2021

From the test results has a  $t_{table}$  value of 1.307, the results obtained for: SPIP that  $t_{count} < t_{table}$ , with a significance level of 0.006, this means that SPIP affects the quality of financial reports. Organizational Culture that  $t_{count} > t_{table}$ , with a significance level of 0.062, means that organizational culture does not affect the quality of financial reports. The success of the implementation of SIKD that  $t_{count} < t_{table}$ , with a significance level of 0.028, this means that the successful implementation of SIKD affects the quality of financial reports. The results of hypothesis testing, the results of the F statistical test of the sub structure model 1 are as follows.

**Table 8. F test results of sub structure model1**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	757.208	2	378.604	5.337	0.007 <sup>b</sup>
	Residual	4610.851	65	70.936		
	Total	5368.059	67			

a. Dependent Variable: EFSIA

b. Predictors: (Constant), Organizational culture, SPIP

Source: Processed Data, 2021

The test results have an  $F_{table}$  value of 3.47, with an  $F_{count}$  of 5.337 ( $F_{count} > F_{table}$ ) and a significance of  $0.007 < 0.05$ , then simultaneously the government's internal control system and organizational culture affect the success of SIKD implementation. The results of the hypothesis test, the results of the F statistical test of the sub structure model 2 are as follows.

**Table 9. F Test Results of Sub Structure Model 2**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	22.086	3	7.362	5.240	0.003 <sup>b</sup>
	Residual	89.914	64	1.405		
	Total	112.000	67			

a. Dependent Variable: KLK

b. Predictors: (Constant), EFSIA, SPIP, Organizational culture

Source: Processed Data, 2021

The test results have an  $F_{table}$  value of 3.47, with an  $F_{count}$  of 5.240 ( $F_{count} > F_{table}$ ) and a significance of  $0.003 < 0.05$ , then simultaneously SPIP, organizational culture, and the successful implementation of SIKD affect the quality of financial reports. The SPIP implemented by the Pematangsiantar city government has been adequate. The results showed that SPIP affected the effectiveness of the implementation of SIKD. This can be seen because the Pematangsiantar city government has used SIMDA as a regional financial information system application. The SIMDA application program is an application program aimed at assisting local governments in managing their regional finances. With this application, local governments can carry out integrated regional financial management, starting from budgeting, administration to accounting and reporting. (BPKP, 2008). Adequate internal controls have supported SIMDA to ensure the effectiveness and efficiency of the system implementation through

several types of controls, including access control and user authority, general security control, and menu control based on function and application control. (Shatshat & Ahmed, 2019). The research results above show that the organizational culture that has been built affects the effectiveness of SIKD in Pematangsiantar Government OPD, where the head of the service determines the goals of the organization he leads based on the goals set by the Pematangsiantar City government. Several things are suspected to be a factor that organizational culture affects the effectiveness of implementation SIKD is that The organizational culture that is formed already has a close relationship, to the socialization process, so that any problems that arise will always be overcome.

The test results show that the government's internal control system affects the quality of financial reports. To create quality financial reports, local governments must improve and ensure that all elements/dimensions in the government's internal control system run properly and correctly following the provisions. Regulation of the Head of BPKP Number 4 of 2016 concerning Assessment Guidelines and Strategies for Increasing the Maturity of the Government Internal Control System issued by BPKP aims to enable all Regional Governments through the Regional Inspectorate to conduct a self-assessment of the maturity (maturity level) of the local government internal control system. The results showed that organizational culture does not affect the quality of financial reports. This is because the lack of care and coordination that does not work is a bad culture in the organization, Bureaucratic culture has been proven to endanger the existence of good governance because it raises the risk of irregularities and abuse of authority by bureaucratic officials to commit acts of corruption as a result of ineffective risk assessment and monitoring activities.

The test results obtained that the effectiveness of the implementation of SIKD affect the quality of financial reports. Directly effectiveness of regional financial information system implementation affects the quality of financial reports by 0.074 (7.4%). This is because public understanding of information technology and cultural constraints are obstacles in implementing e-government. The results of simultaneous testing of sub structure 1 obtained SPIP and organizational culture affect the success of the implementation of SIKD. The value of the coefficient of determination  $R^2$  is 0.141, this indicates that SPIP, organizational culture can explain the variations up and downs in the effectiveness of the implementation of SIKD by 14.1% while the remaining 85.9% is explained by other factors not included in this study.

The results of simultaneous testing of sub structure 2 are obtained simultaneously SPIP, organizational culture, and the successful implementation of SIKD affect the quality of financial reports. The influence of SPIP, organizational culture and SIKD as large 0.195 (19.5%). And 0.805 (80.5%) is influenced by other variables not discussed in this study. Based on the path analysis, it was found that the direct effect of the effectiveness of the implementation of SIKD on the quality of financial reports was 0.074 (7.4%). the quality of financial reports through the effectiveness of the implementation of SIKD is -0.022 (-2.2%). So that the total influence of SPIP variables and organizational culture through the effectiveness of the implementation of SIKD is 0.075 (7.5%), so it can be concluded that effectiveness

of SIKD implementation is an intermediary variable that affect the quality of financial reports in Pematangsiantar City government.

### CONCLUSION

With the construction of SIMDA by BPKP which has built a system equipped with good internal control, the internal control carried out by the Regional Government is to complement and coordinate with BPKP as the team that builds the application so that the application of the system can still run effectively. Instilling a work culture in government organizations is important as the government's effort to carry out the people's mandate in providing protection and services. The government's organizational culture must refer to a system of shared meaning that includes participatory communication, a leadership style that is more about inviting than commanding, setting a good example, encouraging and giving trust to subordinates, and making decisions by way of deliberation. It is advisable to improve the organizational culture to optimally necessary to conduct human resource development training. Organizational culture is used to suppress and shape the behavior of employees in the organization.

Several things that need to be improved so that the financial information system can be implemented effectively are the commitment from the leadership, analysis of the risks that may occur in the implementation of the financial information system, the integration of the asset recording system from the goods information system to the financial information system, management better information and follow up on matters found in the implementation of regional financial information systems to produce quality financial reports. Several things need to be further improved so that the quality of financial reports, namely the commitment from the leadership, analysis of the risks that may occur in the implementation of the financial information system, integration into the financial information system,

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