

The Impact of Internal Control and Human Resource Quality on the Financial Reporting at the Regional Finance and Assets Agency of the Kupang City Government

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ABSTRACT

This study aims to examine the effect of internal control systems and human resource quality on the quality of financial reporting at the Regional Finance and Assets Agency of the Kupang City Government (Badan Keuangan dan Aset Daerah Kota Kupang). This research employs a quantitative approach using primary data collected through questionnaires distributed to employees involved in financial management. The data were analyzed using multiple linear regression. The results show that the internal control system has a positive and significant effect on the quality of financial statements, indicating that effective control mechanisms contribute to more reliable and accountable financial reporting. In contrast, human resource quality does not have a significant effect, suggesting that standardized systems and procedures may reduce the dependency on individual competencies. Simultaneously, both variables significantly influence the quality of financial reporting, with internal control systems having a more dominant role. This study contributes to the public sector accounting literature by providing empirical evidence on the importance of internal control systems in improving financial reporting quality. Practically, the findings suggest that local government institutions should prioritize strengthening internal control frameworks to enhance transparency and accountability in financial management.

1 | Introduction

Financial accountability and transparency are fundamental principles in public sector governance, particularly in the management of regional finances (Bach, 2020). High-quality financial statements play a crucial role as a basis for decision-making, performance evaluation, and public accountability (Tran et al., 2021). In Indonesia, local government financial reporting must comply with Government Regulation No. 71 of 2010 concerning Government Accounting Standards, which requires financial statements to be relevant, reliable, comparable, and understandable.

The Regional Financial and Asset Agency (Badan Keuangan dan Aset Daerah/BKAD) holds a strategic

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role in managing and reporting regional financial information. As a core public institution, BKAD is responsible for producing accurate and reliable financial reports that reflect the financial condition of the region. These reports are essential for stakeholders, including government officials and the public, to assess fiscal performance and make informed decisions. However, in practice, maintaining high-quality financial reporting remains a challenge due to several organizational and technical constraints (Mahdi Sahi et al., 2022).

One of the key determinants of financial reporting quality is the effectiveness of the internal control system. An effective internal control system ensures the reliability of financial information, safeguards public assets, and promotes compliance with applicable regulations. According to Government Regulation No. 60 of 2008, internal control consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring. Weak implementation of these components may lead to inaccurate, incomplete, or unreliable financial statements. In the context of BKAD Kota Kupang, challenges such as limited supervision, suboptimal implementation of procedures, and institutional constraints may hinder the effectiveness of internal controls.

In addition to internal control systems, human resource quality is another critical factor influencing financial reporting quality. Competent human resources with adequate accounting knowledge, technical expertise, and professional responsibility are essential for producing reliable financial statements (Bintari et al., 2025). This includes the ability to understand and apply government accounting standards, utilize financial information systems effectively, and ensure accuracy in recording and reporting transactions. Moreover, employees are expected to demonstrate ethical behavior, accountability, and consistency in performing their duties to minimize errors and potential fraud (DeZoort & Harrison, 2018). However, disparities in employee competence, insufficient training, and uneven skill distribution may negatively impact the reporting process, leading to inconsistencies, delays, and reduced reliability of financial information (Morandini et al., 2023). These limitations indicate that improving human resource capacity through continuous training, professional development programs, and merit-based placement is necessary to support better financial governance and enhance the overall quality of financial reporting.

Magdalena et al. (2022), Nurnasari & Muhyarsyah (2025) demonstrated that internal control systems and human resource quality significantly influence financial reporting quality. Nevertheless, Kartika & Ningsih (2024) finding internal control systems affects financial statements and human resource competence also has no effect on financial statements (Situmorang et al., 2024). Particularly within local government institutions, variations in organizational structure, resource availability, and governance practices can lead to differing outcomes in performance and accountability. This indicates the presence of a research gap, especially in specific institutional settings such as BKAD Kota Kupang. Based on these issues, this study seeks to examine the influence of internal control systems and human resource quality on the quality of financial statements at the Regional Financial and Asset Agency of Kupang City. Specifically, this study addresses the following research questions: (1) Does the internal control system significantly affect the quality of financial statements? (2) Does human resource quality significantly affect the quality of financial statements? (3) Do internal control systems and human resource quality simultaneously influence the quality of financial statements?

To answer these questions, the following hypotheses are proposed:

- H1: Internal control systems have a positive and significant effect on the quality of financial statements.
- H2: Human resource quality has a positive and significant effect on the quality of financial statements.
- H3: Internal control systems and human resource quality simultaneously have a positive and significant effect on the quality of financial statements.

By examining these relationships, this study is expected to contribute both theoretically and practically. Theoretically, it enriches the literature on public sector accounting and governance, particularly in the context of developing regions. Practically, it provides insights and recommendations for improving

internal control practices and human resource capacity to enhance the quality of financial reporting in local government institutions. The findings are expected to serve as a reference for policymakers in formulating more effective strategies to strengthen financial accountability and transparency.

2 | Method

2.1 | Research Design

This study employs a quantitative approach with an explanatory design to analyze the effect of internal control systems and human resource quality on the quality of financial statements. The quantitative method is used to test hypotheses and examine relationships between variables through statistical analysis, while the explanatory design aims to identify the direction and magnitude of the influence of independent variables on the dependent variable. This study uses a cross-sectional approach, with data collected at a single point in time through structured questionnaires distributed to respondents involved in financial management, and analyzed using multiple linear regression to obtain objective and generalizable findings.

2.2 | Population and Sample

The population in this study consists of all employees at the Badan Keuangan dan Aset Daerah (BKAD) of Kupang City who are directly involved in financial management and reporting processes, in accordance with the focus of this research. The sampling technique used is purposive sampling, where respondents are selected based on specific criteria, namely employees who have duties and responsibilities related to accounting, financial administration, and the preparation of financial statements. These respondents are considered to possess adequate knowledge, competence, and experience in financial reporting, thereby ensuring that the data obtained are relevant, accurate, and reliable for analyzing the effect of internal control systems and human resource quality on the quality of financial statements.

2.3 | Data Types and Sources

This study utilizes primary data obtained directly from respondents through the distribution of structured questionnaires. The questionnaire is designed using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) to measure respondents' perceptions of each research variable, namely internal control systems, human resource quality, and the quality of financial statements. The use of primary data allows the researcher to obtain relevant and specific information in accordance with the research objectives, while the Likert scale facilitates the quantification of qualitative perceptions into measurable data suitable for statistical analysis.

2.4 | Variable Measurement

The measurement of variables in this study is structured to ensure that each construct is operationalized in a measurable and systematic manner in accordance with empirical research standards commonly applied in Scopus-indexed journals. The variables consist of independent variables and a dependent variable. The independent variables include the Internal Control System (X1) and Human Resource Quality (X2). The Internal Control System (X1) is measured using several key indicators, namely the control environment, risk assessment, control activities, information and communication, and monitoring, which reflect the effectiveness of organizational control mechanisms. Meanwhile, Human Resource Quality (X2) is measured through indicators such as education level, competence, training, and work experience, representing the capability and professionalism of personnel involved in financial management processes. The dependent variable in this study is the Quality of Financial Statements (Y), which is measured based on qualitative characteristics of financial reporting. These include relevance, reliability, comparability, and understandability, as commonly adopted in financial accounting

standards (Situmorang et al., 2024). All variables in this study are measured using a Likert scale to capture respondents' perceptions, allowing for quantitative analysis of the relationships between variables. This measurement approach ensures that each construct is empirically testable and aligned with the research objectives.

2.5 | Instrument Testing

The validity test in this study is used to ensure that each statement item on the questionnaire instrument is able to measure the construct in question precisely. Validity testing was carried out using the Pearson Product Moment correlation technique, which is by correlating the score of each item with the total score of the variable. Mathematically, the correlation coefficient is formulated as follows (L Suresh & Narayana Raju, 2022):

$$r = \frac{n\sum XY - \sum X \sum Y}{\sqrt{(n\sum X^2 - (\sum X)^2)(n\sum Y^2 - (\sum Y)^2)}}$$

where r is the correlation coefficient, n is the number of respondents, X is the item score, and Y is the total score. The test criteria were carried out by comparing the value of r calculated with the r table at a significance level of 0.05 with degrees of freedom (df) = $n - 2$. If the value r counts is greater than the r of the table, then the statement item is declared valid, while if the r count is smaller than the r of the table, then the item is declared invalid and needs to be eliminated or revised. Thus, the research instrument can be declared suitable for use if all or most of the items have met the set validity criteria. The reliability test in this study was used to measure the level of internal consistency of the research instrument, namely the extent to which the items in the questionnaire were able to provide stable and consistent results when used in repeated measurements. Reliability testing was performed using Cronbach's Alpha method, which is one of the most commonly used techniques in social research (Sanga, 2026). Mathematically, Cronbach's Alpha is formulated as follows:

$$\alpha = \frac{k}{k - 1} \left(1 - \frac{\sum \sigma_b^2}{\sigma_t^2} \right)$$

where α is the reliability coefficient, k is the number of items in the instrument, $\sum \sigma_b^2$ is the sum of the variance of each item, and σ_t^2 is the total variance. The reliability test criteria are based on the value of the alpha coefficient, which is if Cronbach's Alpha value ≥ 0.70 , the instrument is declared reliable and has a good level of consistency. An alpha value of ≥ 0.60 is still acceptable in exploratory research, while an alpha value of < 0.60 indicates that the instrument is not yet reliable and needs to be improved (Sanga et al., 2026). Thus, the higher the Cronbach's Alpha value, the higher the level of reliability of the instrument used in this study.

2.6 | Data Analysis Techniques

The data analysis technique employed in this study utilizes multiple linear regression analysis to examine the effect of independent variables on the dependent variable. This method is considered appropriate as it enables the analysis of the relationship between more than one independent variable and a single dependent variable simultaneously. Prior to conducting hypothesis testing, the data are first subjected to a series of classical assumption tests to ensure the validity and reliability of the regression model (Situmorang et al., 2024). These tests include the normality test to assess whether the data are normally distributed, the multicollinearity test to identify the presence of high correlations among independent variables, and the heteroscedasticity test to examine whether there is inequality in the variance of residuals.

Furthermore, hypothesis testing in this study is carried out using both partial and simultaneous testing approaches. The t-test is used to determine the partial effect of the internal control system (X1) and

human resource quality (X_2), on the quality of financial statements (Y). Meanwhile, the F-test is used to evaluate the simultaneous effect of all independent variables on the dependent variable. In addition, the coefficient of determination (R^2) is employed to measure the extent to which the independent variables can explain the variation in the dependent variable within the model (Situmorang et al., 2023). The regression model applied in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Where Y represents the quality of financial statements, X_1 denotes the internal control system, and X_2 represents human resource quality. Furthermore, α is the constant term, β_1 and β_2 are the regression coefficients of each independent variable, and ε is the error term. This model is used to quantify and explain the influence of the independent variables on the dependent variable within the research framework.

2.7 | Hypothesis Testing

Hypothesis testing in this study was conducted using partial tests (t-test), simultaneous tests (F-test), and coefficient of determination analysis (R^2). The t-test was used to examine the individual effect of each independent variable: internal control systems and human resource quality on the quality of financial reporting in local government institutions. A significance value below 0.05 indicated that the respective independent variable had a significant effect on financial reporting quality. The F-test was conducted to determine whether internal control systems and human resource quality simultaneously influenced the quality of financial reporting. The regression model was considered significant when the significance value of the F-test was less than 0.05. In addition, the coefficient of determination (R^2) was used to measure the extent to which internal control systems and human resource quality explained variations in the quality of financial reporting. A higher R^2 value indicated a stronger explanatory power of the regression model in explaining financial reporting quality.

3 | Results and Discussion

3.1 | Statistics Descriptive

Descriptive statistics are used in this study to provide an overview of the characteristics of respondents involved in the research. This analysis aims to describe the demographic profile of respondents based on gender and age distribution. The distribution of respondents is presented in **Table 1**.

TABLE 1 | Category of Respondents (n = 33)

No	Characteristic	Category	Frequency	%
1	Gender	Male	17	52
		Female	16	48
2	Age	20–30 years	18	55
		31–40 years	8	24
		41–50 years	4	12
		>50 years	3	9

Source: Processed primary data (2025)

Based on Table 4.1, the respondent characteristics by gender indicate that the majority of respondents are male, totaling 17 individuals (52%), while female respondents account for 16 individuals (48%), showing a relatively balanced gender distribution. In terms of age, most respondents are in the 20–30 years category, totaling 18 individuals (55%), followed by those aged 31–40 years with 8 individuals (24%), respondents aged 41–50 years with 4 individuals (12%), and those aged over 50 years with 3 individuals (9%).

3.2 | Instrument Testing

The validity test was conducted to evaluate the ability of each questionnaire item to accurately measure the intended construct, as outlined in the research methodology using the Pearson Product Moment correlation. This approach assesses the correlation between individual item scores and the total score, following the formula presented in the methodology section. An item is considered valid if the calculated correlation coefficient (r-count) exceeds the r-table value (0.344) or if the significance level is below 0.05. Based on the results, all items across the variables of Internal Control System (X1), Human Resource Quality (X2), and Quality of Financial Statements (Y) show r-count values greater than r-table and significance values less than 0.05. These findings confirm that each indicator has a strong correlation with its total construct, indicating that the measurement instrument is valid and consistent with the theoretical formulation described in the research method.

The reliability test aims to assess the internal consistency of the instrument, as measured using Cronbach's Alpha in accordance with the formula specified in the methodology section. This coefficient evaluates the extent to which items within a variable produce consistent results. A variable is considered reliable if the Cronbach's Alpha value exceeds 0.60. The results show that all variables meet this criterion, with Cronbach's Alpha values of 0.788 for Internal Control System (X1), 0.874 for Human Resource Quality (X2), and 0.840 for Quality of Financial Statements (Y). These values indicate a high level of internal consistency, confirming that the measurement items reliably represent their respective constructs.

3.3 | Classical Assumption Test

3.3.1 | Normality Test

This study employs the Kolmogorov-Smirnov statistical test, with the following criteria: (a) if the significance value (Sig.) > 0.05, the data are normally distributed; (b) if the significance value (Sig.) < 0.05, the data are not normally distributed. The results of the Kolmogorov-Smirnov test are presented in **Table 2**.

TABLE 2 | One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	2.15297942
Most Extreme Differences	Absolute	.183
	Positive	.183
	Negative	-.099
Kolmogorov-Smirnov Z		1,051
Asymp. Sig. (2-tailed)		.219

Source: Output SPSS, processed primary data (2025)

The results of the normality test using the Kolmogorov-Smirnov method indicate that the data are normally distributed. This is evidenced by the Asymp. Sig. (2-tailed) value of 0.219, which is greater than 0.05.

3.3.2 | Multicollinearity Test

The results indicate that all variables have tolerance values of 0.985 (> 0.10) and VIF values of 1.015 (< 10). Thus, it can be concluded that there is no multicollinearity among the independent variables.

3.3.3 | Heteroscedasticity Test

The heteroscedasticity test is conducted using graphical analysis. In this approach, a regression model is considered free from heteroscedasticity if the data points are randomly distributed, do not form any clear or specific pattern, and are spread both above and below the zero value on the Y-axis. **Figure 1** below shows the scatterplot of the model.

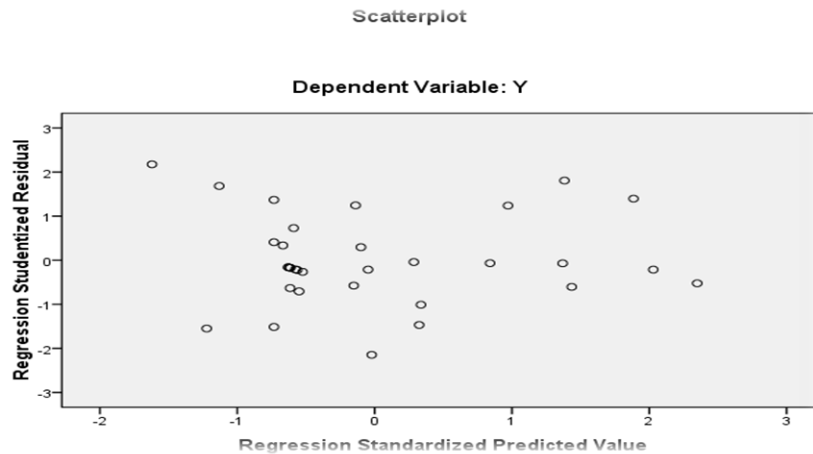


FIGURE 1 | Scatterplot of the model

Source: Output SPSS, processed primary data (2025)

The figure above shows that the data points are randomly scattered and do not form any clear or specific pattern, and are distributed both above and below the zero value on the Y-axis. This indicates that there is no heteroscedasticity in the regression model, meaning that the model is appropriate for use with both the independent and dependent variables.

3.4 | Hypothesis Testing

This section presents the results of hypothesis testing conducted to examine the relationships between the independent and dependent variables in this study. The analysis was carried out using statistical tests to determine the significance of each proposed hypothesis. **Table 3** shows the partial significance test of the internal control system and the quality of human resources on the Financial Statements.

TABLE 3 | Partial Significance Test

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	T	
1 (Constant)	1.312	6.178		1.669	.105
X1	.957	.201	.656	4.755	.000
X2	.025	.080	-.043	-.312	0.757

Source: Output SPSS, processed primary data (2025)

H1 accepted: internal control system affects the quality of financial statements ($\beta = 0.957, t = 4.755$). Theoretically, this finding is consistent with the concept that internal control is a fundamental element in ensuring the reliability and integrity of financial reporting. *H2 rejected*: the quality of human resources has no significant effect on the quality of the financial statements ($\beta = 0.025, t = -0.312$). These results support previous research that in the preparation of financial statements, human resource competence often do not have a direct effect (Situmorang et al., 2024). Meanwhile, the simultaneous relationship between the influence of the internal control system and the quality of human resources, shown on **Table 4** below.

TABLE 4 | Significant Simultaneous Tests

ANOVA ^b					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	115.852	2	57.926	11.716	.000 ^a
Residual	148.330	30	4.944		
Total	264.182	32			

Source: Output SPSS, processed primary data (2025)

Based on the table above, *H3 is accepted*: Internal Control and Human Resource Quality together affect the quality of financial statements. The magnitude of the influence of internal control system variables and the quality of human resources had an effect on the quality of financial statements by 0.401 or 40.1% while 59.9% was influenced by other variables that were not explained by the author.

3.5 | Discussion

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013), an internal control system is a process designed to provide reasonable assurance regarding the achievement of objectives in operational effectiveness, reliable financial reporting, and compliance with applicable laws and regulations (Guerra & Cruz, 2025). This implies that a well-implemented internal control system directly contributes to producing accurate and trustworthy financial statements. Furthermore, Rahman et al. (2019) state that internal control mechanisms are essential in preventing errors and fraud, as well as ensuring that accounting data are processed properly. Effective internal control enhances the credibility of financial information, making it more relevant, reliable, and comparable. In line with this, Dashtbayaz et al. (2019) explains that strong internal control can minimize information asymmetry and improve the quality of financial reporting. The significant influence found in this study indicates that organizations with better internal control practices tend to produce higher-quality financial statements. This occurs because internal controls regulate procedures, safeguard assets, and ensure that financial transactions are recorded systematically and accurately. Therefore, strengthening the internal control system is a key strategy for improving transparency, accountability, and overall financial reporting quality.

The quality of human resources does not have a significant effect on the quality of financial statements at the Kupang City Regional Finance and Assets Agency. Human resource competence is an important factor in an organization, but in the context of government institutions that already have good accounting systems and control mechanisms, the influence of individual competence on the quality of financial statements can be insignificant (Reschiwati et al., 2025). This happens because employees in the organization have worked based on work guidelines, accounting standards, and a structured financial information system, so that the quality of financial statements can still be maintained. This is in line with (Martini et al., 2022) state that the internal control system affects the quality of financial statements of the Palembang City Regional Government.

When the quality of human resources in an organization is already at a good level and relatively homogeneous, then the variation in individual quality is no longer a factor that significantly affects the quality of financial statements. This happens because employees have been able to carry out their duties in accordance with work guidelines, regulations, and standards that have been set by the organization, so that the process of preparing financial statements can run consistently and controlled. In the context of the Kupang City Regional, employees involved in regional financial management generally have work experience, an understanding of Government Accounting Standards (SAP), and the ability to use the regional financial application system. This condition allows the process of recording, data processing, and the preparation of financial statements to be carried out systematically and in accordance with applicable regulations. Therefore, the quality of the financial statements produced can still be maintained even though statistically the quality of human resources does not show a significant influence (Muda et al., 2017).

However, the existence of a good internal control system and standardized work procedures can help employees in carrying out their duties effectively. The system functions as a supervisory mechanism that ensures that every financial recording and reporting process is carried out in accordance with applicable rules (Mahrani et al., 2026). In addition, a well-implemented internal control system can minimize the risk of errors, irregularities, and fraud, while also improving coordination among work units involved in financial management. Clear procedures and structured controls provide guidance for employees in performing their tasks consistently and accurately. Thus, the quality of the financial statements produced by the Kupang City Regional Finance and Assets Agency does not only depend on the individual capabilities of employees, but is also supported by an internal control system.

4 | Conclusion

This study aims to examine the effect of internal control systems and human resource quality on the quality of financial reporting at the Badan Keuangan dan Aset Daerah Kota Kupang. Based on the results of multiple linear regression analysis, several important conclusions can be drawn.

First, the internal control system has a positive and significant effect on the quality of financial statements. This finding indicates that effective implementation of internal control components such as control environment, risk assessment, control activities, information and communication, and monitoring, plays a crucial role in ensuring reliable and high-quality financial reporting. Strengthening internal control mechanisms can therefore enhance transparency, accountability, and accuracy in financial management. *Second*, human resource quality does not have a significant effect on the quality of financial statements. This suggests that although competence, education, and experience are important, their influence becomes less dominant when organizational systems, procedures, and financial reporting standards are already well established. In such conditions, standardized systems and internal controls may play a more decisive role than individual capabilities. *Third*, internal control systems and human resource quality simultaneously have a significant effect on the quality of financial statements. This indicates that both variables collectively contribute to explaining variations in financial reporting quality, although the dominant influence lies in the internal control system.

This study provides both theoretical and practical contributions. Theoretically, it enriches the literature on public sector accounting by providing empirical evidence on the role of internal control systems and human resource quality in influencing financial reporting quality, particularly within local government institutions in Indonesia. It also confirms the dominance of internal control systems over human resource factors in environments with standardized procedures. Practically, the findings offer valuable insights for policymakers and public sector managers, especially in regional financial institutions, to prioritize the strengthening of internal control mechanisms. The study suggests that improving governance systems and control frameworks can be more effective than solely focusing on human resource development in enhancing the quality of financial reports.

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