



Factors Affecting the Quality of Palembang Regional Government Financial Reports in South Sumatra, Indonesia

Bakti Setyadi¹, Sulaiman Helmi², Isna Khorul Azizah³, Dewi Sartika⁴

¹²³⁴Universitas Bina Darma, Indonesia

Correspondent: bakti.setyadi@binadarma.ac.id¹

Received : June 20, 2024

Accepted : August 20, 2024

Published : October 31, 2024

Citation: Setyadi, B., Helmi, S., Azizah, I, K., Sartika, D. (2024). Factors Affecting the Quality of Palembang Regional Government Financial Reports in South Sumatra, Indonesia. *Ijomata International Journal of Management*, 5(4), 1278-1289.

<https://doi.org/10.61194/ijjm.v5i4.1250>

ABSTRACT: This research aims to identify the factors influencing the quality of the Palembang regional government's financial reports. The factors examined include the application of Government Accounting Standards, the Internal Control System, Human Resources Competency, and the Role of Internal Audit. The study employs a qualitative research method with data collected through interviews. The findings reveal that the application of Government Accounting Standards, the Internal Control System, Human Resources Competency, and the Role of Internal Audit significantly affect the quality of the financial reports. The implications of this research suggest that local governments should enhance the implementation of Government Accounting Standards, strengthen the Internal Control System, improve Human Resources Competency, and optimize the role of internal audit to elevate the quality of financial reports.

Keywords: Quality of Financial Reports, Government Accounting Standards, Human Resources Competency, Internal Audit



This is an open access article under the CC-BY 4.0 license

INTRODUCTION

The preparation of financial statements is guided by specific normative requirements to ensure that these reports offer valuable insights for users. As the principal output of the accounting process, financial reports are critical for decision-making, providing key information on financial status, performance, and cash flow (Buono & Suryanto, 2022). In response to the growing demand for effective governance, both central and regional governments are focusing on enhancing public accountability (Ellitan, 2020). This emphasis has led to efforts to improve the quality of financial reports by incorporating comprehensive financial information for diverse stakeholders (Sahoo, Saraf, & U(Varga, 2017)chil, 2022). Such improvements are intended to enhance the quality, credibility, and presentation of annual financial reports, thereby advancing transparency and accountability in regional financial management (Gai, Qiu, & Sun, 2018). Within this context, regional work units (SKPD) are tasked with reporting their income, expenditures, assets, and non-cash transactions.

The effectiveness of regional financial reports is notably influenced by internal audits. The Regional Government Financial Report is designed to deliver essential information about the financial state of regional governments and their transactions during the reporting period (Setyadi, Helmi, & Mohammad, 2023). To ensure effective, efficient, transparent, and accountable public fund management, the Government Internal Control System is widely applied (Rosli, Yahya, & Halim, 2023; Stern, Mäkinen, & Qian, 2017). This system mandates oversight by ministers, institution heads, governors, and mayors, based on SPIP guidelines.

However, data from the Audit Board of Indonesia indicates persistent issues due to inadequate internal control systems within both central and regional governments (Safriansah, Zukhri, & Andriyansah, 2021). Non-compliance by employees or managers and substandard regional financial management are common problems (Zornberg, Azevedo, Sikkema, & Odgers, 2017). The Audit Board of Indonesia evaluates the Regional Government Financial Report annually, using a standardized format and issuing one of four opinions: Unqualified Opinion Qualified Opinion, Adverse Opinion, and Disclaimer of Opinion. Notably, the Palembang City Economic Report has consistently received an Unqualified Opinion, reflecting high quality, transparency, and adherence to State Accounting Standards.

This research aims to investigate the impact of SAP implementation, internal control systems, HR competencies, and the role of internal audits on the quality of local government financial reports. By examining these factors, the study seeks to validate and build upon previous research findings. The study is titled "Factors Influencing the Quality of Palembang Regional Government Financial Reports" and aspires to contribute to the ongoing discourse on improving financial reporting and management within regional governments.

Quality of Regional Government Financial Reports

Financial reports, generated through the accounting process, are essential for decision-making by a wide range of stakeholders. According to Government Regulation No. 71 of 2010, these reports are structured documents that detail the financial position and transactions of a reporting entity (Febri, Dwi; Rahayu, 2020). In the regional government accounting system, the responsibility for financial reporting is shared between reporting entities and accounting entities (Le, Tuyet, Hanh, & Do, 2020). A reporting entity, such as a regional government unit, consists of one or more accounting entities (Kamil, 2015). These entities are mandated to submit accountability reports in the form of financial statements, which are subject to audit by the Financial Audit Agency (Jimenez & Iyer, 2016). An accounting entity is tasked with managing budgets, assets, and obligations, conducting accounting functions, and preparing financial reports that contribute to the overall statements of the reporting entity (Heil, Heinemann, & Schmidhalter, 2018). To ensure that financial reports are of high quality and useful for decision-making, they must adhere to certain qualitative characteristics. Government Regulation No. 71 of 2019 stipulates that these characteristics include relevance, reliability, comparability, and understandability. These normative prerequisites are essential for achieving the desired quality in government financial reports.

Implementation of Government Accounting Standards

Government Accounting Standards are a set of accounting principles specified in Government Regulation No. 71 of 2019, designed to govern the preparation and presentation of financial reports within the Indonesian government sector. These standards are a legal mandate aimed at enhancing the quality and transparency of government financial reporting across the country. Developed by the independent Government Accounting Standards Committee, are formalized through Government Regulations following consultation with the Financial Audit Agency.

The current government accounting standards, as outlined in Government Regulation No. 71 of 2019, adopts an accrual-based accounting approach. This approach is detailed in the Government Accounting Standards Statements, which are documented in Appendix I of the regulation. These PSAPs include a comprehensive array of guidelines, such as No. 01, which addresses the presentation of financial reports; Government Accounting Standards Statements No. 02, covering cash-based budget realization reports; and Government Accounting Standards Statements No. 03, which pertains to cash flow reports. Other Government Accounting Standards Statements include guidelines for notes to financial reports No. 04, inventory accounting No. 05, investment accounting No. 06, and fixed asset accounting No. 07.

Further, Government Accounting Standards cover accounting for construction in progress No. 08, liability accounting No. 09, and the handling of error corrections, accounting policy changes, and discontinued operations No. 10. Additionally, No. 11 outlines the requirements for consolidated financial statements, while No. 12 addresses operational reports. Adhering to these standards ensures that financial reports are free from material misstatements and enhances their reliability. Proper application of SAP in preparing financial reports is crucial for local governments to produce high-quality, accurate financial statements that reflect true financial conditions and support effective decision-making.

Internal Control System

The quality of these financial reports is a direct indicator of how well these internal control components are being applied. Properly implemented internal controls help prevent material misstatements caused by errors or fraud, thereby enhancing the reliability of financial reporting ([Katsikeas, Leonidou, & Zeriti, 2020](#); [Rostami, Rostami, & Kohansal, 2016](#)). According to the Statement on Auditing Standards (SAS), which adheres to the COSO framework, these five interrelated components—Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring—are critical for establishing a robust internal control system ([AM et al., 2022](#); [Sawyer, 2019](#)). By ensuring these components are effectively managed, government entities can achieve a high standard of financial reporting and maintain public trust.



Figure 1. Internal Control Integrated Framework

Source: (Coso, 2022)

Human resources are fundamentally the driving force behind an organization's success, as they are central to achieving its vision, mission, and goals (Wiley, 2020). Effective management of human resources is crucial for optimizing their contribution to organizational objectives. In regional financial management, government agencies particularly need to ensure that their human resources possess robust accounting competencies (Tentama, Rahmawati, & Muhopilah, 2019). Human resource competency encompasses the ability of individuals to fulfill their duties effectively, supported by appropriate education, training, and experience (Nienaber & Martins, 2020). In the government sector, this competency implies that Civil Servants should have the necessary skills, knowledge, and attitudes to perform their tasks proficiently. The application of HR competencies significantly impacts the quality of regional financial reports, ensuring that these reports meet the required qualitative characteristics (Bawono, I.R., Suroso, A., & Yuniarso, 2021; Setyadi, Helmi, & Santoso, 2024). Competent personnel are better equipped to execute their responsibilities effectively and efficiently. According to (Abtokhi, Jatmiko, & Wasis, 2021), the core indicators of human resource capacity include Knowledge, Expertise, and Attitude. These indicators highlight the necessity for well-rounded competencies to achieve high-quality financial reporting within the government sector.

Internal Audit Role

Internal audit serves as a vital function within an organization, focusing on assessing and evaluating various activities to enhance organizational operations. It is an independent and objective process designed to add value and improve the effectiveness of risk management, control, and governance (Setyadi et al., 2024). As described by Sawyer (2019), modern internal auditing involves a systematic assessment by internal auditors to ensure the accuracy and reliability of financial and operational information, identify and mitigate risks, adhere to external regulations and internal policies, meet satisfactory operating criteria, and use resources efficiently (Amin, Ali, Zinaida, & Helmi, 2024). The role of internal audit extends to evaluating whether organizational goals are being met effectively (Trisninawati, Amin, Helmi, & Paningrum, 2023).

According to Sulaeman, Waluyo, & Ali (2019) , internal audits provide an independent assessment within an organization, focusing on testing and evaluating various activities. Kraan et al. (2013) highlight that the purpose of internal audits is to support management by offering analyses, assessments, and recommendations on the activities under review. Despite its critical role, there is debate about the direct influence of internal audits on the quality of financial reports, as internal auditors do not engage directly in the preparation and presentation of these reports. The introduction of a manuscript on this topic should clarify the research motivations, address empirical, theoretical, and methodological issues, and establish a clear connection to the literature review. It should outline the problem formulation, emphasizing problem recognition, its significance, the identification of specific research questions, the complexity of the problem, and the setting of clear research objectives.

METHOD

Research Design

This study adopts a qualitative research design to gain a deep understanding of internal audit practices within selected organizations (Creswell, 2022). This approach is ideal for exploring participants' perspectives and experiences, allowing for the collection of rich, descriptive data that captures the complexities of internal auditing processes. The research employs a case study methodology to provide an in-depth analysis of specific instances of internal audit functions. This approach facilitates detailed insights into the effectiveness and impact of these functions on organizational performance, revealing how internal audits contribute to overall efficiency and accountability.

Research Participants and Criteria

Participants for this study are selected from organizations with well-established internal audit functions. To be included, participants must have at least three years of experience in internal auditing or related roles and hold positions such as internal auditors, audit managers, or senior auditors actively involved in internal audit processes. Additionally, the participating organizations must have a formal, active internal audit function and engage regularly in financial reporting. This selection criterion ensures that the insights gathered are relevant and reflective of established internal audit practices, providing a solid foundation for understanding the nuances of internal auditing in diverse organizational contexts.

Data Collection Techniques and Instruments

Data collection in this study employs a multi-faceted approach to ensure a thorough understanding of internal audit practices. Structured interviews are conducted with participants to gather detailed information about their experiences and perspectives on internal auditing. These interviews follow a standardized set of questions to maintain consistency and depth in the data collected.

Supplementing the interviews, relevant documents such as internal audit reports, financial statements, and policy manuals are analyzed to provide additional context and enrich the data obtained from interviews. Furthermore, observations of internal audit processes are performed to gain practical insights into the application of auditing practices in real-time. The primary data collection instruments include structured interview guides, document review checklists, and observation protocols, collectively ensuring a comprehensive and nuanced approach to data gathering.

Data Analysis Technique

Thematic analysis, as outlined by ([Bogdan & Biklen, 2007](#)), is employed to analyze the data collected. This technique involves several key steps: data reduction, where the data is summarized and organized into manageable categories; data display, which presents the organized data to highlight patterns and themes; and conclusion drawing, where thematic patterns are identified and interpreted to understand internal audit practices and their impacts ([AM & Purnama, 2024](#)). To enhance the validity and reliability of the findings, data triangulation is utilized. This involves cross-verifying information from multiple sources, including structured interviews, document analysis, and observations. By integrating and comparing findings from these diverse sources, the study aims to provide a comprehensive and accurate understanding of internal audit practices and their effectiveness within the organizations studied.

RESULT AND DISCUSSION

Analysis of Factors Influencing Financial Report Quality

To investigate the factors affecting the quality of financial reports, this study utilizes a set of specifically designed question items. The assessment of the implementation of Government Accounting Standards is based on several criteria. It ensures that financial reports are prepared according to the relevant accounting standards, and the records in the financial statements are supported by evidence that complies with SAP requirements. This includes the recording of changes in equity and cash flow, which are also verified to be aligned with SAP-compliant evidence.

Regarding the internal control system, the study examines the involvement of the accounting department in cash disbursement transactions. It is confirmed that each transaction is accompanied by a journal entry, even though the accounting and finance departments are not distinct entities. The cash disbursement journal is maintained based on proof of outgoings, ensuring traceability and accountability in financial transactions.

For human resources, the study verifies that roles and responsibilities are clearly defined by regulations, with work conducted in accordance with ethical standards and codes of conduct. Adequate operational support is provided, with well-defined descriptions of roles and functions.

Interaction with the existing accounting system is also considered, as it impacts the quality of information presented in financial reports.

The role of internal audit is confirmed to be crucial in providing valuable information for management decision-making. This includes presenting recommendations, audit findings, and periodic reports to company leadership. The effectiveness of internal audit in enhancing financial report quality is also evaluated. Finally, the quality of financial reports is assessed based on their timely preparation, accuracy, integrity, and their utility in predicting future outcomes while presenting clear and understandable information. The analysis of responses indicates that most questions received a 'yes' response, affirming compliance with the criteria, while one question received a 'no' answer, highlighting an area for improvement.

Application of Government Accounting Standards and Internal Control Systems to the Quality of Regional Government Financial Reports

The application of Government Accounting Standards plays a pivotal role in determining the quality of financial reports produced by regional governments. Research demonstrates a positive correlation between the rigorous implementation of Government Accounting Standards and the enhancement of report quality. As Government Accounting Standards adherence improves, so does the accuracy and reliability of financial reports. Conversely, lapses in Government Accounting Standards implementation can lead to a decline in report quality, highlighting Government Accounting Standards crucial role in ensuring effective financial governance ([Aslam, Haron, & Tahir, 2019](#); [Kartika & Kusuma, 2015](#)). These findings support theoretical perspectives that position Government Accounting Standards as fundamental to advancing state financial reporting ([Sahoo, Saraf, & Uchil, 2022](#); [Wibowo, Ratnawati, & Sardjono, 2019](#)). They align with the research conducted by Kabib et al. (2020), which identifies a significant positive impact of Government Accounting Standards application on financial report quality. However, these results diverge from the conclusions of ([Fikri, Inapty, Martiningsih, 2021](#)), who argue that Government Accounting Standards implementation does not influence report quality. Despite this divergence, it remains evident that the proper application of Government Accounting Standards is essential for minimizing material misstatements and ensuring the production of high-quality financial reports. For the Palembang city government, effective Government Accounting Standards implementation and a robust understanding of regional financial accounting are crucial for enhancing the quality of its financial reports.

Internal Control Systems and Report Quality

Internal control systems are designed to safeguard the accuracy of financial reports by preventing material misstatements due to errors or fraud. This research highlights a positive impact of internal control systems on the quality of financial reports, reinforcing their importance in effective financial management. These findings are consistent with the theoretical framework that advocates for comprehensive internal control systems as a means of achieving high-quality financial reporting. However, these results contrast with the study by ([Kurniawan, 2020](#)), which found no significant effect of internal control systems on report quality. For effective management of state

finances, both central and regional governments must fully implement the Government Internal Control System ([Safriansah et al., 2021](#)). This system encompasses key elements such as Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring ([Ansah & Sorooshian, 2018](#); [Ariza-Garzon, Arroyo, Caparrini, & Segovia-Vargas, 2020](#)). These elements work synergistically to promote efficient, effective, transparent, and accountable financial management. Enhancing the internal control system within the Palembang City regional government will improve the quality of its financial reports. This improvement is due to the internal control system's role in continuously involving leadership and employees in activities that ensure reliable financial reporting, asset protection, and regulatory compliance.

The Role of Internal Audit in Enhancing the Quality of Regional Government Financial Reports

Internal audit serves as a critical function in organizations, providing a systematic and disciplined approach to evaluating and enhancing the effectiveness of risk management, control, and governance practices. The role of internal audit is integral to achieving organizational goals and improving financial report quality. This perspective is supported by previous research, including studies by ([Lasmara, Freddie; dan Rahayu, 2019](#)) and ([Kabib, Nur; Nurhayati, Siti; dan Fatimatu Zahra, 2020](#)), which demonstrate a significant positive impact of internal auditing on the quality of financial reports. These findings align with the notion that internal audits contribute to more accurate, reliable, and effective financial reporting ([Bokol, & Perdana, 2020](#); [Szczepankiewicz, 2021](#)). However, this contrasts with Syarifudin (2019) study, which found no significant effect of internal audit on financial report quality, highlighting a discrepancy that merits further investigation.

For the Palembang City regional government, enhancing the role of internal audit can lead to substantial improvements in financial reporting quality. Internal auditors, functioning independently, are responsible for auditing, reviewing, evaluating, and supervising various governmental activities. Their objective is to assist government leaders in providing effective accountability for regional income and expenditure budgets. As part of the Government's Internal Supervisory Apparatus, internal auditors are crucial in supporting the creation of high-quality regional financial reports. The study reveals that the implementation of Government Accounting Standards, effective Internal Control Systems, strong Human Resource Competency, and a robust Internal Audit function all significantly enhance the quality of regional government financial reports. Each of these factor's standards, controls, competency, and auditing plays a vital role in ensuring that financial reports are relevant, reliable, comparable, and comprehensible. These high-quality reports provide users with essential information for evaluation and decision-making, thereby improving accountability in regional financial management.

Empirically, the study underscores the importance of these variables in improving financial report quality, offering actionable insights for practitioners. Theoretically, the research supports existing theories on the significance of accounting standards, internal controls, human resource competencies, and internal audit functions in achieving high-quality financial reporting. This alignment with theoretical frameworks enriches the academic discourse on financial management

and accountability, providing a deeper understanding of how these factors collectively impact financial report quality and supporting the development and refinement of related practices and policies in regional governments.

CONCLUSION

In conclusion, the combined effect of implementing Government Accounting Standards, establishing robust internal control systems, enhancing human resource competencies, and reinforcing the role of internal audit creates a substantial positive impact on the quality of regional government financial reports in Palembang City. This integrated approach ensures that the financial reports are not only accurate but also relevant and useful for decision-making. However, it is important to acknowledge the limitations of this study. The research was constrained by the short duration of the internship, which limited the depth of understanding that could be achieved. Additionally, accessing comprehensive financial data and information from relevant parties posed challenges. The researchers, being interns, may have had limited experience and a less thorough grasp of local government issues and contexts. Recognizing these limitations is crucial for developing more realistic and practical recommendations in future research endeavors.

REFERENCE

- Abtokhi, A., Jatmiko, B., & Wasis, W. (2021). Evaluation of self-regulated learning on problem-solving skills in online basic physics learning during the covid-19 pandemic. *Journal of Technology and Science Education*, 11(2), 541–555. <https://doi.org/10.3926/jotse.1205>
- AM, M. A., Helmi, S., Kassymova, G. K., Retnawati, H., Hadi, S., & Istiyono, E. (2022). Effect of job satisfaction on service quality mediated by lecturer performance at state universities. *Materials of International Practical Internet Conference "Challenges of Science,"* (V), 62–71. <https://doi.org/10.31643/2022.08>
- AM, M. A., & Purnama, E. (2024). Exploring innovative approaches and evaluation techniques in physics education at Madrasah Aliyah Negeri. *Proceedings of the 6th International Conference on Current Issues in Education (ICCIE) 2023, Advances in Social Science, Education and Humanities Research*, 20–29. Atlantis Press SARL. https://doi.org/10.2991/978-2-38476-245-3_4
- Amin, Z., Ali, N. M., Zinaida, R. S., & Helmi, S. (2024). Changing User Behavior in Decisions to Share COVID-19 Misinformation: An Implicit Association Test Study. *Jurnal Penelitian Pendidikan IPA*, 10(1), 63–71.
- Ansah, R. H., & Sorooshian, S. (2018). 4P delays in project management. *Engineering, Construction and Architectural Management*, 25(1), 62–76. <https://doi.org/10.1108/ECAM-09-2016-0199>
- Ariza-Garzon, M. J., Arroyo, J., Caparrini, A., & Segovia-Vargas, M. J. (2020). Explainability of a Machine Learning Granting Scoring Model in Peer-to-Peer Lending. *IEEE Access*, 8(6), 64873–64890. <https://doi.org/10.1109/ACCESS.2020.2984412>
- Aslam, E., Haron, R., & Tahir, M. N. (2019). How director remuneration impacts firm

- performance: An empirical analysis of executive director remuneration in Pakistan. *Borsa Istanbul Review*, 19(2), 186–196. <https://doi.org/10.1016/j.bir.2019.01.003>
- Bawono, I .R., Suroso, A., & Yuniarso, G. P. (2021). Assessing effect of The Factors That Influence Financial Reporting Information Quality. *AKRUAL: Jurnal Akuntansi*, 12(2), AKRUAL J. Akunt.
- Bogdan, R. C., & Biklen, S. K. (2007). *Qualitative research for education: An introduction to theories and methods*. Boston: Pearson.
- Bokol, D. D., . R., & Perdana, S. (2020). Understanding of accounting and training for the development of msme's financial statements based on sak emkm. *International Journal of Small and Medium Enterprises*, 3(1), 43–47. <https://doi.org/10.46281/ijsmes.v3i1.560>
- Buono, K. B., & Suryanto, T. (2022). Determinants of customer decisions to save at islamic banks. *REVENUE: Jurnal Manajemen Bisnis Islam*, 3(2), 199–210. <https://doi.org/10.24042/revenue.v3i2.12959>
- Creswell, J. W. (2022). *Research design: Qualitative, quantitative, and mixed methods approaches* (Six). California: SAGE Publications.
- Ellitan, L. (2020). Competing in the Era of Industrial Revolution 4.0 and Society 5.0. *Jurnal Maksipreneur: Manajemen, Koperasi, Dan Entrepreneurship*, 10(1), 1–12. <https://doi.org/10.30588/jmp.v10i1.657>
- Febri, Dwi; Rahayu, S. dan W. (2020). *Pengaruh Penerapan SAP, Kompetensi SDm dan SPIP Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Akuntabilitas Sebagai Variabel Intervening Studi Empiris Di Kota Palembang*.
- Fikri, M.A; Inapty, B.A.; dan Martiningsih, R. S. . (2021). Pengaruh Penerapan Standar Akuntansi Pemerintahan, Kompetensi Aparatur dan Peran Audit Internal Terhadap Kualitas Informasi Laporan Keuangan. *Jurnal Ilmu Akuntansi*. ISSN 1979-858X (Paper) ISSN 2461-1190 (Online), 9(1).
- Gai, K., Qiu, M., & Sun, X. (2018). A survey on FinTech. *Journal of Network and Computer Applications*, 103, 262–273. <https://doi.org/10.1016/j.jnca.2017.10.011>
- Heil, K., Heinemann, P., & Schmidhalter, U. (2018). Modeling the effects of soil variability, topography, and management on the yield of barley. *Frontiers in Environmental Science*, 6(NOV). <https://doi.org/10.3389/fenvs.2018.00146>
- Jimenez, P., & Iyer, G. S. (2016). Tax compliance in a social setting: The influence of social norms, trust in government, and perceived fairness on taxpayer compliance. *Advances in Accounting*, 34, 17–26. <https://doi.org/10.1016/j.adiac.2016.07.001>
- Kabib, Nur; Nurhayati, Siti; dan Fatimatussahra, S. (2020). Apakah Penerapan Standar Akuntansi, Kompetensi Sumber Daya Manusia serta Peran Auditor Internal Mempengaruhi Kualitas Laporan Keuangan. *Jurnal Akuntansi Dan Pajak*, 21(2).
- Kamil, N. I. (2015). The effect of taxpayer awareness, knowledge, tax penalties and tax authorities services on the tax compliance: (Survey on the individual taxpayer at Jabodetabek & Bandung). *Research Journal of Finance and Accounting Online*, 6(2), 104–112.
- Kartika, D., & Kusuma, I. C. (2015). Analisis rasio kemandirian, rasio efektivitas PAD, dan rasio efisiensi pad pada laporan realisasi anggaran pendapatan dan belanja daerah (APBD) kabupaten Sukabumi. *Jurnal Akunida*, 1(2), 23–33.

- Katsikeas, C., Leonidou, L., & Zeriti, A. (2020). Revisiting international marketing strategy in a digital era: Opportunities, challenges, and research directions. *International Marketing Review*, 37(3), 405–424. <https://doi.org/10.1108/IMR-02-2019-0080>
- Kurniawan, I. (2020). Determinan Kualitas Laporan Keuangan Pemerintah Daerah. *Jurnal Ekonomi Dan Manajemen*, 13(1).
- Lasmara, Freddie; dan Rahayu, S. (2019). Pengaruh Kompetensi Sumber Daya Manusia, Perangkat Pendukung dan Peran Auditor Internal terhadap Kualitas Laporan Keuangan Pemerintah Daerah. *Jurnal Perspektif Pembiayaan Dan Pembangunan Daerah*. ISSN 2338-4603 (Paper) ISSN 2355-8520 (Online), 3(4).
- Le, H. T. H., Tuyet, V. T. B., Hanh, C. T. B., & Do, Q. H. (2020). Factors affecting tax compliance among small-and medium-sized enterprises: Evidence from Vietnam. *Journal of Asian Finance, Economics and Business*, 7(7), 209–217. <https://doi.org/10.13106/jafeb.2020.vol7.no7.209>
- Nienaber, H., & Martins, N. (2020). Exploratory study: Determine which dimensions enhance the levels of employee engagement to improve organisational effectiveness. *TQM Journal*, 32(3), 475–495. <https://doi.org/10.1108/TQM-05-2019-0151>
- Rosli, M. H., Yahya, N. F., & Halim, H. (2023). Integrating halal knowledge towards selection of islamic banking product: The perspective of muslim students. *Journal of Fatwa Management and Research*, 28(1), 32–44. <https://doi.org/10.33102/jfatwa.vol28no1.504>
- Rostami, S., Rostami, Z., & Kohansal, S. (2016). The effect of corporate governance components on return on assets and stock return of companies listed in tehran stock exchange. *Procedia Economics and Finance*, 36(16), 137–146. [https://doi.org/10.1016/s2212-5671\(16\)30025-9](https://doi.org/10.1016/s2212-5671(16)30025-9)
- Safriansah, S., Zukhri, N., & Andriyansah, A. (2021). Analysis of financial performance using budget absorption indicators. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(1), 1467–1478. <https://doi.org/10.33258/birci.v4i1.1775>
- Sahoo, P., Saraf, P. K., & Uchil, R. (2022). Identification of critical success factors for leveraging Industry 4.0 technology and research agenda: a systematic literature review using PRISMA protocol. *Asia-Pacific Journal of Business Administration*, 0(0), 1–25. <https://doi.org/10.1108/APJBA-03-2022-0105>
- Sawyer, L. B. (2019). *Internal Auditing. Edisi 5. Penerbit Salemba Empat. Terhadap Kualitas Laporan Keuangan Pemerintah Daerah.*
- Setyadi, B., Helmi, S., & Mohammad, S. I. (2023). Effectiveness and efficiency of the state revenue and expenditure budget policy in South Sumatra: Islamic perspective study. *IKONOMIKA: Jurnal Ekonomi Dan Bisnis Islam*, 8(1), 103–122. <https://doi.org/10.24042/febi.v8i1.16465>
- Setyadi, B., Helmi, S., & Santoso, A. (2024). Unraveling the influence of product advertising on consumer buying interest: exploring product knowledge, product quality, and mediation effects. *Cogent Business & Management*, 11(1).
- Stern, C., Mäkinen, M., & Qian, Z. (2017). FinTechs in China – with a special focus on peer to peer lending Institute for Economies in Transition. *Journal of Chinese Economic and Foreign Trade Studies*, 8(8), 1–24.
- Sulaeman, A. S., Waluyo, B., & Ali, H. (2019). Making dual procurement and supply chain operations: Cases in the indonesian higher education. *International Journal of Supply Chain Management*, 8(6), 595–604.

Factors Affecting the Quality of Palembang Regional Government Financial Reports in South Sumatra, Indonesia

Setyadi, Helmi, Azizah, and Sartika

- Syarifudin, A. (2019). Pengaruh Kompetensi SDM Dan Peran Audit Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Variabel Intervening Sistem Pengendalian Internal Pemerintah (Studi Empiris Pada Pemkab Kebumen). *Jurnal Fokus Bisnis*, 14(2).
- Szczepankiewicz, E. I. (2021). Identification of going-concern risks in csr and integrated reports of polish companies from the construction and property development sector. *Risks*, 9(5). <https://doi.org/10.3390/risks9050085>
- Tentama, F., Rahmawati, P. A., & Muhopilah, P. (2019). The effect and implications of work stress and workload on job satisfaction. *International Journal of Scientific and Technology Research*, 8(11), 2498–2502.
- Trisninawati, Amin, Z., Helmi, S., & Paningrum, D. (2023). Optimizing the Role of Information Technology in Improving the Work Discipline of Language Center Employees. *Jurnal Penelitian Pendidikan IPA*, 9(8), 6577–6584.
- Varga, D. (2017). Fintech , the New Era. *Budapest Management Review*, 11(1), 22–32.
- Wibowo, A. E., Ratnawati, T., & Sardjono, S. (2019). The Influence of Parent's Socio-Economic Status, Financial Governance, Financial Learning in Higher Education on Financial Literacy, Lifestyle and Human Capital Investment of Economics and Business Student in Batam City Indonesia. *Journal of Archives of Business Research*, 7(6), 33–43. <https://doi.org/10.14738/abr.76.6630>
- Wiley. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Terhadap Kualitas laporan Keuangan Pemerintah Daerah. *Jurnal Nominal*, 6(4), 14–28.
- Zornberg, J. G., Azevedo, M., Sikkema, M., & Odgers, B. (2017). Geosynthetics with enhanced lateral drainage capabilities in roadway systems. *Transportation Geotechnics*, 12(1), 85–100. <https://doi.org/10.1016/j.trgeo.2017.08.008>