

Research Article

Factors Influencing of Financial Reporting Timeliness of Government Working Units (Skpk) in Bener Meriah District, Province of Aceh, Indonesia

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Abstract: This study aims to examine factors influencing of human resources, utilization of information technology, internal control system and supervision on the financial reporting timeliness of Government Working Unit in in Bener Meriah District. This research is a hypothesis testing research that using primary data source obtained by respondents through questionnaire instrument. It is a census study because all members of the population were selected as respondents. The study employs 90 persons as the respondents (45 SKPKs x 2 persons for each SKPK). The results indicated that human resources, utilization of information technology, internal control, and supervision have a simultaneous effect on the timeliness of financial reporting of the agency in the district. Tested partially, each variable of human resources, utilization of information technology, internal control, and supervision has a partial effect on the timeliness of financial reporting at the district working unit agency.

Keywords: Human resources, utilization of information technology, internal control system, supervision, timeliness of financial reporting.

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INTRODUCTION

According to PP. 71, year of 2010, timeliness is information that presented on time for the useful decision making. Timeliness is one of the important factors in presenting a relevant information. Relevant characteristic of information should have a predictive value and can be presented on time. Timeliness is the availability of information to decision makers when needed before the information loses power to influence the decision. Timely financial reports will be more useful than those that are not on time. Once relevant information is available more quickly, it can increase its capacity to influence decisions, and lack of timeliness can reduce information from its usefulness (Kieso et al., 2011: 47).

One that affects the timeliness of government financial reporting is the quality of human resources. According Wahyono (2004: 12) in generating a valuable information consists of two main elements that is information generated and the resources that produce it. The financial statements should be made in such a way that the resulting financial statements are true or valid. In good local financial management, SKPK must have qualified human

resources, supported with accounting education and training background, and have long experience in finance. Thus applying the accounting system, human resources (HR) should be able to understand the logic of accounting well. Failure to do so, it will have an impact on errors in financial statements and mismatch reports with standards established by the government. (Warisno, 2008 in Afranti and Kaswedat, 2010)

The obligation to utilize information technology by the Government and Regional Government shall be regulated in Government Regulation no. 56 of 2005 on Regional Financial Information System which is a substitute of the PP. 11 of 2001 on Regional Financial Information. Meanwhile, according Widjajanto (2001: 89) in general benefits offered by an information technology such as transaction processing speed and assist in preparing reports. Government agencies use the Information System to present accounting information. This applies to Local Government Work Units (SKPD) throughout Indonesia. SKPD is an accounting entity that has the obligation to record the transactions that occur in the work unit environment, namely income transactions, expenditures, assets, and cash. In the context of

financial management, the Regional Government of Bener Meriah Regency uses the Regional Management Information System (SIMDA).

The third thing that may affect the timeliness of government financial reporting is the internal control of accounting. In Government Regulation No. 60 of 2008 on Government Internal Control System also explained that the management of regional finance is a process designed to provide reasonable assurance about the achievement of objectives and the effectiveness of the implementation of programs and activities and comply with legislation. In Article 134 in Government Regulation Number 56 Year 2005 states, in order to improve the performance, transparency, and accountability of regional financial management, the regional head organizes and organizes internal control system in the local government environment he leads. Arrangement and implementation of internal control system as referred to is guided by the provisions of legislation.

Another thing that is suspected to affect the timely reporting of local government finances is the supervision of regional finances. Supervision is a systematic effort to define a standard performance in planning, to design an information feedback system, to compare actual performance with predetermined standards, to determine whether an irregularity has occurred, and to take the necessary corrective actions in order to ensure that the source organizational or government data has been used as effectively and efficiently as possible in order to achieve organizational or governmental goals. In Government Regulation No. 58 of 2005 and Qanun 6 of 2008 which oversees the implementation of regional regulations on APBD is DPRK. Supervision of regional financial management is guided by the provisions of legislation. Supervision according to Presidential Decree no. Government Regulation No. 74 of 2001 (Concerning Regional Government Procedures for Monitoring) Article (16) states that the supervision of regional government is a process of activities aimed at ensuring that local governments run in accordance with the prevailing laws and regulations.

This study refers to previous studies related to the quality of local financial statements, namely Desmiyawati (2014) where there are four independent variables and two dependent variables are the same to be studied. The difference with Desmiyawati's research (2014) is on the second regression structure only examines two independent variables ie human resources and information technology to the dependent variable timetability. There are also differences in research conducted by Desmiyawati (2014) with this research is the

location of research object, where the research done in SKPD in Riau Province, Dumai Municipality, Bengkalis Regency, and Kamar, while the research is located in SKPK Bener Meriah Regency.

In this research, the object of research is SKPK in Bener Meriah Regency. The reason for the election since Bener Meriah Regency is one of the districts in the province of Aceh which was inaugurated by the Minister of Home Affairs on January 7, 2004 which is the division of Central Aceh District. The second reason is because even though Bener Meriah Regency is an expansion regency, it is considered successful in preparing and presenting the Local Government Financial Report (LKPD). This can mean that the government has run the financial management and assets properly according to the rules as a manifestation of the commitment to organize a clean and transparent government (good governance). But the question is whether the timeliness of SKPK financial reporting in Bener Meriah Regency is influenced by human resources, utilization of information technology, internal control system and supervision.

This study aims to examine the influence of human resources, utilization of information technology, internal control system and supervision jointly and partially to the timeliness of financial reporting at SKPK Bener Meriah Regency, Aceh, Indonesia.

This research is expected to be useful for the district apparatus work unit, this research can be used as additional information material, or input and as the consideration of local government officials both executive and legislative to make improvements and improvements in the preparation of budget for the achievement of vision and mission of elected regional head, on human resources of all organizational components, utilization of information technology, internal control system, and supervision in terms of timeliness of financial reporting.

Systematic research is: 1) hypothesis based on literature study. 2) Research method according to the hypothesis. 3) Discuss the findings of the research, and 4) summarize the results of research and provide recommendations on further research.

LITTERATURE REVIEW

This article discusses the research variables covering the performance of District Devices Work Unit namely human resources, utilization of information technology, internal control system, and supervision and timeliness of financial reporting. In this article also described systematically with respect to the relevant theories to explain these variables.

Financial Statement Timeliness

Timeliness in the delivery of financial statements can affect the quality of financial statements this is because the timeliness indicates that the information provided is new and not out of date and the new information indicates that the quality of the financial statements are good. The relevance of a financial statement can be obtained if the financial statements can be presented in a timely manner. Timeliness does not guarantee relevance but relevance is not possible without timing. Therefore, timeliness is an important limitation on the publication of financial statements.

Based on the Basic Framework of Preparation and Presentation of Financial Statements of Financial Accounting Standards, the financial statements must meet four qualitative characteristics which are the characteristics that make the financial statement information useful to the users. These four characteristics are understandable, relevant, reliable, and comparable. To get the relevant information, there are some obstacles, one of which is the timeliness constraint. Timeliness does not guarantee relevance, but relevance is impossible without timeliness (Hendriksen and Breda, 2000). Therefore, timeliness is an important limitation on the publication of financial reports.

Therefore timeliness is an important limitation on the publication of financial statements. The accumulation, summary, and subsequent presentation of accounting information shall be made as soon as possible to ensure that information is available to users or users. Timeliness indicates that financial statements should be presented at regular intervals to show changes in the state of the company which in turn may affect user predictions and decisions. Timeliness also shows the time span between the presentation of the desired information and the frequency of reporting information.

According to PP. 24 Year 2005 timekeeping is the availability of information for decision makers when needed before the information loses power to influence the decision. Construct value timeliness information in this study measured by indicators:

1. Required information is available immediately upon request.
2. Reports are often provided systematically and regularly, eg daily reports, weekly reports, monthly reports, semester reports, and annual reports (when reports are rarely available give a mark to number one).
3. The following reports are systematically and regularly delivered
 - a. Realization report for the first semester

- b. Budget realization report or APBD calculation report
- c. Balance Sheet
- d. Notes to the Financial Statements

Human Resources

According to Sunyoto (2015: 3) states that human resources is with the overall determination and implementation of various activities, policies, and programs aimed at gaining labor, development and maintenance in an effort to increase its support to enhance organizational effectiveness in an ethically social responsibility can be accounted for. According Matindas (2002: 89) human resources is a unity of human labor in the organization and not just the sum of existing employees.

In good local financial management, SKPD must have competent human resources, supported by accounting education background, often follow education and training, and have experience in finance. It is necessary to implement the existing accounting system (Warisno, 2008: 48). The competent Human Resources (HR) will be able to understand the logic of accounting well. Failure of local government human resources in understanding and applying accounting logic will have an impact on mistakes made financial statements and mismatch reports with standards established by the government.

Based on these theories human resources can be concluded, that human resources is a central factor because it serves as a factor driving the organization or company in achieving its goals. Without a definite human resource an organization or company will not function, and other resources such as material, financial, information, and technology resources become meaningless inanimate objects.

Utilization of Information Technology

According to Thompson and Baril (2003: 3) suggests that information technology is hardware and software packed as a means to capture, store, process and produce digital. According to information Technology Training Package ICA99 in Supriyanto (2005: 6) information technology is defined as developers of technology and applications of computers and technologies and applications of computers and communication-based technologies to process, present, process data, and information.

While the use of information technology by Davis (1989) cited by Suhaili (2004), that the use of information technology can be defined as a level where a person believes that the use of a particular system will be able to improve job performance. While the use of technology according to Goodhue

and Thompson (1995) is the behavior of using technology in completing the task, the utilization of information technology is an individual decision to use or not use the technology concerned with influenced by the factors that become antecededennya.

Utilization of information technology is the level of integration of information technology on the implementation of accounting tasks (Jurnali & Supomo, 2002). Mustafa et al (2010) generally explained that the utilization of information technology can be reviewed from:

- a. Utilization of devices (completeness that supports the implementation of the use of information technology include software, hardware and network systems).
- b. Storage and storage (utilization of information technology for the management of financial data as well as systematic overall).
- c. Maintenance (regular maintenance schedule of equipment of information technology equipment to support the smoothness of work.

Based on the above understanding so it can be concluded that the utilization of information technology is a level of decision a person in using information technology and believe that by using these technologies can improve job performance.

Internal Control System

According to Suhayati and Rahayu (2010: 312) internal control is a process run by board of commissioners, management, and other personnel in an entity designed to provide reasonable assurance about achieving the following objectives:

- a. Reliability of financial reporting
- b. Maintain assets and organizational records
- c. Compliance with laws and regulations
- d. Effectiveness and efficiency of operations

Konrath (2002: 205), cites AICPA Professional Standards, defines internal control as follows:

"The process effected by an entity's board of directors, management, and other personnel is designed to provide reasonable assurance about the achievement of objectives in the following categories: (a) operations controls - relating to the effectiveness and efficiency of the entity's resources; (b) financial reporting controls - relating to the preparation of reliable published financial statements; and (c) Compliance control - relating to the entity's compliance with applicable laws and regulations. "

Internal control system according to Government Regulation Number 60 Year 2008 regarding Government Internal Control System is an integral process on the actions and activities carried

out continuously by the leadership and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient activities, reliability reporting finance, security of state assets, and compliance with laws and regulations.

From the definition of internal control, there are some basic concepts as follows:

- a. Internal control is a process to achieve certain goals.
- b. Internal control is run by people.
- c. Internal control is expected to provide adequate confidence, not absolute belief.
- d. Internal control is aimed at achieving three interrelated objectives, namely reliability of financial reporting, compliance with applicable laws and regulations, and effectiveness and efficiency of operations.

Supervision of Regional Finance

In general, what is meant by supervision are all activities and actions to ensure the operation of an activity that does not deviate from the objectives and plans outlined. While the definition of Regional Finance according to Government Regulation no. 105 Year 2001 is:

"All local rights and obligations in the context of the conduct of Regional Government which may be assessed by money shall include all forms of property related to the rights and territories of the region, within the framework of the Regional Revenue and Expenditure Budget."

Meanwhile, according to Presidential Decree no. 74 of 2001 on Procedures for Supervision of Regional Government Implementation, states that supervision of local government is a process of activities aimed at ensuring that local government run in accordance with the plans and provisions of applicable legislation. The process of local financial oversight activities is aimed at ensuring that local governments run in accordance with the prevailing laws and regulations.

One aspect of supervision is the implementation of the examination. According to Presidential Decree no. 74 of 2001 on Procedures for Supervision of Local Government Implementation, the examination is one of the forms of functional oversight activities undertaken by comparing the rules / plans / programs with existing conditions and or reality.

The purpose of the examination is to assess whether the actual implementation of the activity has been in accordance with what it should be. Thus the emphasis is more on efforts to recognize

irregularities or obstacles in the execution of those activities.

In Government Regulation No. 58 of 2005 and Qanun 6 of 2008 which oversees the implementation of regional regulations on APBD is DPRK. Supervision of regional financial management is guided by the provisions of legislation.

The purpose of supervision is basically to observe what really happened and compare it with what should happen. If it turns out to be found any irregularities or obstacles, then the irregularities or obstacles are expected to be immediately recognized, in order to immediately be taken corrective action. Through this corrective action, the implementation of the relevant activity is expected to still achieve its objectives maximally.

Hypothesis

1. Human resources, utilization of information technology, internal control, and supervision together affect the timeliness of financial reporting at SKPK Kabupaten Bener Meriah.
2. Human resources affect the timeliness of financial reporting at SKPK Kabupaten Bener Meriah.
3. Utilization of information technology affects the timeliness of financial reporting on SKPK Kabupaten Bener Meriah.
4. Internal control affects the timeliness of financial reporting at SKPK Kabupaten Bener Meriah.
5. Supervision affects the timeliness of financial reporting at SKPK Kabupaten Bener Meriah.

RESEARCH METHOD

This research is a qualitative research with literature study and compares it with condition in research object. The unit of analysis in this study is an organizational with a population of all SKPK in Bener Meriah Regency Government (45 SKPK). Data source used in this research is primary data. Primary data collection technique was done by using questionnaires submitted directly to the respondents, with the number of samples 90 respondents.

With the tendency of linear data, then used the model specification of multiple linear regression analysis as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where Y is the variable timetable of financial statements, X1 is the variable of human resources, X2 is the variable of utilization of information technology, X3 is the internal control variable, X4 is the control variable, and ε is the error term.

Operational variables and Measurements

- a. Human resources (X_1)
Indicators of human resources as follows: 1) Staff Capacity; 2) Compatibility of Auth; 3) Human Resource Development. Measurement of variables in this study using the scale of interval measurements with a 5-point likert scale.
- b. Utilization of information technology (X_2)
Indicators of utilization of information technology as follows: 1) Devices; 2) Management of financial data; 3) Treatment. Measurement of variables in this study by using the scale of interval measurements with a 5-point likert scale.
- c. Internal control (X_3)
Indicators of internal control as follows: 1) Control Environment; 2) risk assessment; 3) Control Activities; 4) Information and Communication; 5) Monitoring of Internal Control. Consisting of 5 indicators measured by using a 5-point Likert interval scale.
- d. Supervision (X_4)
Monitoring indicators are as follows: 1) the magnitude of incentives; 2) accuracy; 3) Smooth Measurement of variables in this study using the scale measurement interval likert 5 points.
- e. Financial statements timeliness (Y)
The indicators of timely financial statements are as follows: 1) Available information when needed; 2) Reports are provided systematically and regularly; 3) The financial statements provided. Measurement of variables in this study by using the scale measurement interval likert 5 points.

RESULTS AND DISCUSSIONS

Validity Testing

Based on the results of testing the validity of the data shows that the correlation coefficient obtained by each variable timeliness of financial statements (Y), human resources (X_1), and utilization of information technology (X_2), all above the critical value correlation product moment (correlation coefficient $r > 0.30$) so that the questionnaire used can be declared valid. As for internal control variables and supervision there is an invalid statement, namely the eighth statement item on the internal control variable and the fifth item statement on the supervisory variable. Because the item of the statement is not valid then the item of statement is not included in the next test.

Testing Reliability

Reliability test results show Cronbach's Alpha value for each variable is above 0.6, it looks Cronbach's Alpha value ranges from 0.612-0.831 so it can be concluded that the questionnaire used as a measuring tool in this study is feasible for use in advanced testing.

Hypothesis Testing

The results of hypothesis testing are shown in Table 1 as follows:

Tabel 1.Regression Result

Variable	Regression Coefficient (β)
Constanta	0,293
Human Resource (X1)	0,250
Utilization of Information Technology (X2)	0,241
Internal Control (X3)	0,302
Supervision (X4)	0,368
R = 0,646; R ² = 0,417	

The correlation coefficient (R) of 0.646 indicates that the degree of correlation between independent variables and dependent variable is 64.6%, meaning that the independent variable of human resources, the utilization of information technology, internal control and supervision have a strong relationship with the timeliness factor of the financial statements, this is due to the above percentage of 50%.

The results of the first hypothesis testing of this study indicate that human resources, utilization of information technology, internal control and supervision together affect the timeliness of financial statements. The result of test done together with variable of human resource get $\beta_1 = 0,250$, utilization of information technology get $\beta_2 = 0,241$, internal control get $\beta_3 = 0,302$, and supervision get $\beta_4 = 0,368$. Thus it can be concluded that β values of each variable show $\beta \neq 0$. Thus for the first hypothesis can be concluded reject H₀ and receive H_a.

Furthermore, the results of the second hypothesis testing of this study indicate that human resources affect the timeliness of financial statements. Regression coefficient of 0.250 based on the results of research conducted shows that human resources have a positive relationship and significant effect on the timeliness of financial statements, this is indicated by the value of $\beta = 0.250$. Thus it can be concluded that the β value of the human resource variable shows $\beta \neq 0$, then for the two hypotheses can be concluded reject H₀ and accept H_a, or in other words human resources affect the timeliness of financial statements. The results of this study are in accordance with the results of research conducted by Indriasari and Narhartyo (2008), Ariesta (2013), Sembiring (2013), Desmiyawati (2014), Adnyani, Sulindawati and Sudjana (2015), and Astrawan (2016). The results of their research proves that there is influence of human resources on the timeliness of financial statements.

For the third hypothesis, the test results show that the utilization of information technology affects the timeliness of financial statements. This study shows the regression coefficient variable utilization of information technology of 0.241. The provision of $\beta \neq 0$ as a condition of acceptance of hypothesis has been fulfilled, hence for the third hypothesis can be concluded reject H₀ and accept H_a, or in other words the utilization of information technology influence to timeliness of financial statements. There are several studies that are in line with the results of this study, such as Indriasari and Narhartyo (2008), Winidyaningrum and Rahmawati (2010), Arfianti and Kaswedat (2011), Ariesta (2013), Sembiring (2013), Trisaputra (2013), Desmiyawati (2014), Adnyani, Sulindawati, and Sudjana (2015). The results of their research proves that there is influence of the use of information technology to the timeliness of financial statements.

Furthermore, the result of the fourth hypothesis testing shows that internal control affects the timeliness of the financial statements. This research shows regression coefficient of internal control variable equal to 0,302. The provision of $\beta \neq 0$ as the requirement of acceptance of hypothesis has been fulfilled, hence for Hypothesis 4 can be concluded reject H₀ and accept H_a, or in other words internal control affects the timeliness of financial statements. The results of this study are in accordance with the results of Indriasari and Narhartyo (2008), Arfianti and Kaswedat (2011), Ariesta (2013), Sembiring (2013) and Astrawan (2016) studies which show a positive relationship between internal control and the timeliness of the financial statements.

Finally, the results of the fifth hypothesis testing show that supervision affects the timeliness of financial statements. This study shows the regression coefficient of supervisory variables of 0.368. The provision of $\beta \neq 0$ as a condition of acceptance of hypothesis has been fulfilled, hence for Hypothesis 5 can be concluded reject H₀ and accept H_a, or in other words supervision influence to timeliness of financial statements. The results of

this study in accordance with the results of research Trisaputra (2013), Desmiyawati (2014), Adnyani, Sulindawati, and Sudjana (2015), Astrawan (2016). The results of their research proves that there is an influence of supervision on the timeliness of financial statements. However, the results of this study are not in line with research conducted by Arfianti and Kaswedat (2011), whose research results conclude that there is no influence on the timeliness of financial statements. The difference of the results of this study with the research conducted by Arfianti and Kaswedat (2011) is possible supervision in the field of research that SKPD in Batang Regency has not run well so that the results of research contrary to other research.

CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS

Conclusions

1. Human resources, utilization of information technology, internal control, and supervision together affect the timeliness of financial reporting
2. Human resources affect the timeliness of financial reporting
3. Utilization of information technology affects the timeliness of financial reporting
4. Internal control affects the timeliness of financial reporting
5. Supervision affects the timeliness of financial reporting

Limitations

1. The conclusions drawn are based only on the primary data collected through the questionnaire, so that it can lead to misperceptions if the respondent's answer is different from the actual situation. This condition is something that can not be controlled because it is beyond the ability of researchers.
2. Spread of questionnaires on some SKPD still have problems in filling questioner. This causes the data processed less than optimal, so it can cause misperceptions if the respondent's answer is different from the actual situation. This condition is something that can not be controlled because there is no interview so that the results or answers of respondents beyond the ability of researchers.

Recommendations

Practical Recommendations (Operational)

For SKPK in the Government of Kabupaten Bener Meriah, in terms of human resources, the results of data input respondents showed that the compilers of financial statements consisting of KDP and financial reporting staff in each SKPK have a

background of different disciplines (not only derived from the background of accounting science). Thus, if an employee who is not from the accounting discipline is placed as KDP and the financial reporting staff of the SKPK should be given sufficient competence on accounting principles of government.

Academic Recommendations (Theoretical)

1. Research on the timeliness of financial statements is not only limited to the achievement of predetermined goals, but how the results of these achievements can be useful and contribute real, so it needs to do a more in-depth research on factors that already exist.
2. Further research can add or replace independent variables such as leadership style, and budget planning system to find other factors that affect the financial management of the region, or add intervening variables such as work motivation.
3. In subsequent research it is suggested to increase the area of research not only limited SKPK Kabupaten, but can increase the Regency / City in Aceh province and national scale that is all Province in Indonesia.
4. Further research is expected to conduct interviews with informants or research respondents so that the information obtained becomes more detail.

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