

THE FACTORS EFFECT ON THE QUALITY OF FINANCIAL STATEMENTS

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Abstract

Indications of fraud or errors in financial statements cause the information presented to be unreliable, irrelevant, incomparable, and inapplicable. Unqualified financial statements cannot be used by various parties, especially in corporate decision-making. The quality of financial statements can be created through the application of information technology and internal controls which are effective and efficient. This study aims to analyze how the effect of the accounting information system and internal control system in the Indonesian Television Public Broadcasting Institute (LPP TVRI). The independent variables used are the Accounting Information System and the Internal Control System. Meanwhile, the dependent variable used is the Quality of Financial Statements. The data were obtained using a questionnaire and analyzed using the Partial Least Square (PLS) method. The sample used in this study was 36 employees who work in the Budget, Accounting and Taxation, and Internal Audit divisions. The results of this study indicate that the accounting information system has a significant effect on the quality of financial statements. Meanwhile, the internal control system has no significant effect on the quality of financial statements.

Keywords: *accounting information system, internal control system, quality of financial statements*

INTRODUCTION

The development of information technology has always been something new and challenging for humans. This situation has an impact in various fields such as education, economy, society, culture, and politics. The development of information technology includes computer technology and network technology. Both of these things help individuals and organizations in improving their level of performance, especially in presenting financial and nonfinancial information. One of the activities that require information technology is the presentation of financial statements.

Indications of fraud or recording errors in financial statements can occur in various companies and any situation, especially during the Covid-19 pandemic. There are not a few accounting practitioners who have experienced problems in recording and reporting financial statements. Recording to reporting financial statements must be by applicable standards and regulations. If it's ignored, the quality of the financial statements will decline. Also, the public and other interested parties will find it difficult to trust the company's operational.

The problems regarding the quality of financial statements have existed for a long time and still exist today. These problems are evidenced by the opinions given by third parties. Every year, financial statements in Indonesia will get an assessment from the Audit Board of the Republic of Indonesia (BPK) and the Public Accounting Firm (KAP).

If financial statements have presentation problems, it can be said that the financial statements are unreliable, relevant, understandable, and comparable.

According to Sagara (2015), the application of accounting information systems has a significant effect on the quality of financial statements. Based on his research, Sagara (2015) stated that the application of accounting information systems can assist companies in achieving or improving the quality of financial statements by applicable qualitative characteristics. Those characteristics are reliable, relevant, comparable, and understandable. This is also supported by research conducted by Rahman and Fachri (2016), and Susanto (2016).

According to Untary and Ardiyanto (2015), the application of an internal control system has a significant effect on the quality of financial statements. Based on their research, Untary and Ardiyanto (2015) stated that with a good internal control system, financial statements will have the characteristics or formative values required to improve the quality of financial statements. This is also supported by research conducted by Tawaqal and Suparno (2017), also Ikyarti and Aprilia (2019).

Based on the News of the Indonesian Legislative Assembly (DPR) which was released on February 27th, 2020, the results of the investigation that had been carried out led to LPP TVRI's disobedience of state regulations and caused state losses. In the investigation findings, it was stated that the TVRI Supervisory Board made its own regulations related to its internal control system. Also, it was found that the recording and presentation of financial statements on receivables and fixed assets were not appropriate (Dewan Perwakilan Rakyat, 2020).

Based on the description that has been described in the background of this study, the research objectives in this study are to obtain empirical evidence, test, and analyze the effect of the application of accounting information system and internal control system on the quality of financial statements in Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI). The research benefits in this study are to provide additional knowledge about accounting information system, internal control system, and quality of financial statements; can be used as a research reference; and to support the LPP TVRI in evaluating and improving the application of accounting information system and internal control system to quality of financial statements.

LITERATURE REVIEW

The quality of financial statements is the value of the presentation of financial statements by applicable accounting standards (Yadiati & Mubarok, 2017). The quality of financial statements reflects a value that is characteristic of financial statement information and is useful for its users. The quality of financial statements can be materialized by competent human resources, proper supervision, applicable standards, to the application of information technology.

Based on Government Regulation (PP) Number 71 of 2010 about Government Accounting Standards (SAP), it is explained that the quality of financial statements has a proxy to measure the quality of financial statements. There are (1) relevance (the financial statements are relevant if the information can influence users' decisions, assist them in evaluating an occasion, and confirm the results of that evaluation), (2) reliability (the financial statements are reliable if the information is free from misleading understanding and material errors, presents every fact faithfully, and can be verified), (3) comparability (the financial statements are compared if the information can be compared with

information from previous period of financial statements), and (4) understandability (the financial statements are understandable if the information is understood by interested users and stated in a form or term that is adjusted to the limits of understanding of the users).

The accounting information system is an integration of various processing systems. The processing system referred is an accounting processing cycle. The accounting processing cycle that is generally carried out using information technology is the revenue cycle, the expense cycle, to the preparation of financial statements (Susanto, 2017).

The accounting information system is used to help the recording and reporting process of a transaction easier, timelier, and accurately because it has been arranged based on the system. Accounting information systems must be designed, developed, and used by competent human resources, not only in the field of information technology but also in accounting and finance. This is also supported by several supporting components, there are hardware, software, procedure, database, communication network.

Based on research conducted by Eveline (2016), it is explained that the accounting information system has a significant effect on the quality of financial statements. This shows that good financial statement quality depends on how the accounting information system is applied. The results were also supported by Susanto (2016). Based on the theoretical review, previous research, and research frameworks, the statistical hypothesis proposed in this study is as follows.

H₀ : The Accounting Information System has no significant effect on the Quality of Financial Statements.

H₁ : The Accounting Information System has a significant effect on the Quality of Financial Statements.

The internal control system is a process that is influenced by the supervisory board, management, and other personnel and is designed to support confidence in the achievement of adequate operational, reporting, and compliance objectives (Schandi & Foster, 2019). The internal control process that can be used is the 2013 Revised Committee of Sponsoring Organizations of the Treadway Commission (COSO). The main objective of COSO 2013 is to improve or enhance the quality of financial statements through business ethics, effective internal control, and corporate governance.

There are 17 principles of internal control which represent the fundamental concepts of each component. According to Schandi and Foster (2019), COSO 2013 provides several components of an internal control system, those are the (1) control environment (demonstrates commitment to integrity and ethical values; exercises oversight responsibility; establishes structure, authority, and responsibility; demonstrates commitment to competence; and enforces accountability), (2) risk assessment (specifies suitable objectives; identifies and analyzes risk; assesses fraud risk; and identifies and analyzes significant change), (3) control activities (selects and develops control activities; selects and develops general controls over technology; and deploys control activities through policies and procedures), (4) information and communication (uses relevant information; communicates internally; and communicates externally), and (5) monitoring activities (conducts ongoing and/or separate evaluations; and evaluates and communicates deficiencies).

Based on research conducted by Dewi, Kurniawan & Sulindawati (2017), showed that the internal control system has a significant effect on the quality of financial statements. This indicates that a good internal control system will produce a good

financial statement quality in accordance with qualitative characteristics or proxies. The results were also supported by Anggriawan and Yudianto (2018). Based on theoretical review, previous research, and research frameworks, the statistical hypothesis proposed in this study is as follows.

H_0 : *The Internal Control System has no significant effect on the Quality of Financial Statements.*

H_1 : *The Internal Control System has a significant effect on the Quality of Financial Statements.*

Based on the descriptions that have been described, a research framework for this study is in accordance with theoretical review. The research framework in this study can be shown in Figure 1.

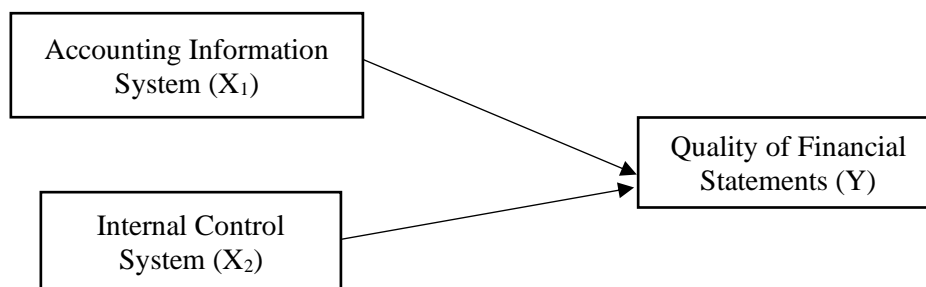


Figure 1. Research Framework

RESEARCH METHOD

In this study, Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) was chosen as a research area. Meanwhile, the research object in this study is the employees of LPP TVRI who work in the Budget, Accounting and Taxation, and Internal Audit divisions. The research object and area are selected based on the background of the problem and the research objectives, described in Introduction. The population in this study were employees of LPP TVRI who work in the budget, accounting and taxation division, and internal audit divisions. Meanwhile, The sample used in this study was determined based on a sampling technique by the situation of the population. This study uses a saturation sampling technique. The type of data used in this study is primary data which was obtained from a questionnaire distributed by the author to respondents (directly and google form). The questionnaire is a fully answered questionnaire, starting from the profile of respondents such as gender, age, education, work experience, and work division, to the last variable indicator. Respondent were asked to fill in an opinion about the statement of each variable indicator using a Likert scale, which the lowest scale of one shows the answer of "Strongly Disagree" to the highest scale of 5 shows the answer of "Strongly Agree". The data analysis method in this study used the Partial Least Square (PLS). PLS is a simultaneous variant-based structural equation analysis (SEM) (Garson, 2016). PLS has two models, those are the outer model (measurement model) and the inner model (structural model). The measurement of the variables in this study is shown in Table 1.

Table 1. Variable Operationalization

Variable (Source)	Indicator	Sub-Indicator	Scale	No. Item
Quality of Financial Statements (Y). (PP No. 71 of 2010 and Sudiarianti, Ulupui, & Budiasih, 2015).		Relevance.	Likert.	1
		Reliability.		2
		Comparability		3
		Understandability.		4
Accounting Information System (X ₁) (Susanto, 2017).		Hardware.	Likert.	1
		Software.		2
		Brainware.		3
		Procedure.		4
		Database.		5
		Communication network.		6
Internal Control System (X ₂). (IIA of North America 2020, Schandi & Foster, 2019).	Control environment.	a. Demonstrates commitment to integrity and ethical values.	Likert.	1
		b. Exercises oversight responsibility.		2
		c. Establishes structure, authority, and responsibility.		3
		d. Demonstrates commitment to competence.		4
		e. Enforces accountability.		5
	Risk assessment.	a. Specifies suitable objectives.		6
		b. Identifies and analyzes risk.		7
		c. Assesses fraud risk.		8
		d. Identifies and analyzes significant change.		9
	Control activities.	a. Selects and develops control activities.		10
		b. Selects and develops general controls over technology.		11
		c. Deploys control activities through policies and procedures.		12
	Information and communication.	a. Uses relevant information.		13
		b. Communicates internally.		14
		c. Communicates externally.		15
	Monitoring activities.	a. Conducts ongoing and/or separate evaluations.		16
		b. Evaluates and communicates deficiencies.		17

RESULTS AND DISCUSSION

General Problems of the Research Object

Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) is the first national public broadcasting institution in Indonesia which was founded in 1962 based on the SK Menpen RI No. 20/SK/VII/61. Since 2005 until now, the status of PT TVRI changed to LPP TVRI. This is regulated in Government Regulation (PP) Number 13 of

2005 about Public Broadcasting Institutions Television of the Republic of Indonesia (Televisi Republik Indonesia, 2020).

Based on its most recent case on February 27th, 2020 (Dewan Perwakilan Rakyat, 2020), the Badan Pemeriksa Keuangan RI found that there were findings of violations related to the recording of LPP TVRI's financial statements. There is a mismatch in recording the receivables from the land and tower lease agreement, while the receivables have been paid. Also, several other problems were related to financial records, that is unrecorded inventory items, invoices issued in 2018 were not reported in the annual revenue report, and recording of fixed assets was not assessed in detail per goods item.

Meanwhile, regarding the internal control system of LPP TVRI, it was found that LPP TVRI did not yet have the completeness of the SOP. This resulted in the creation of internal regulations regarding the internal control system by Dewan TVRI. In addition, the internal control system does not work well over the management of central government revenues, purchases, and assets. This problem resulted in the utilization and recording of fixed assets, not in accordance with the actual conditions.

However, based on the news which released on August 25th, 2020 (Televisi Republik Indonesia, 2020), it said that this is the second time TVRI got Unqualified Opinion (WTP) for the financial statements and internal control system per 2019. This is related to the results of the struggles carried out by the Supervisory Board, Directors and all employees both at the central and regional levels in improving financial governance in particular, asset management, accountability, and financial reporting. Before this issue, TVRI also got the Unqualified Opinion (WTP) in 2019 for the financial statements and internal control system per 2018.

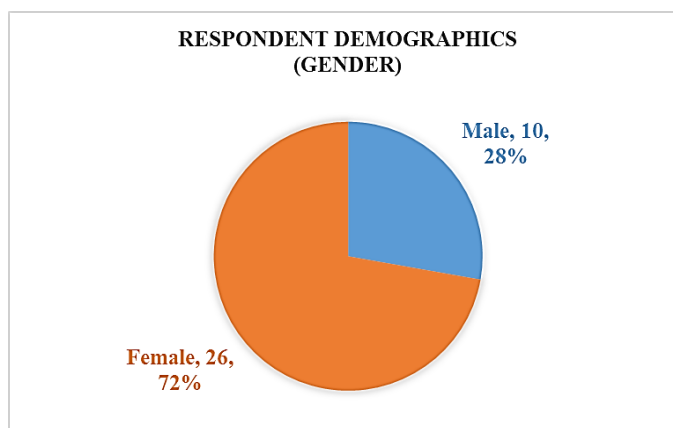


Figure 2. Respondent Demographics (Gender)

The demographic characteristics of respondents in this study are the identities of 36 LPP TVRI employees. Respondent demographics based on gender in this study are shown in Figure 2.

Based on Figure 2, this shows that the respondents of this study were dominated by respondents with the gender of "Female" for 72% or 26 respondents. Meanwhile, the respondents with the gender of "Male" is 28% or 10 (ten) respondents. Furthermore, the respondent demographics based on age in this study are shown in Figure 3.

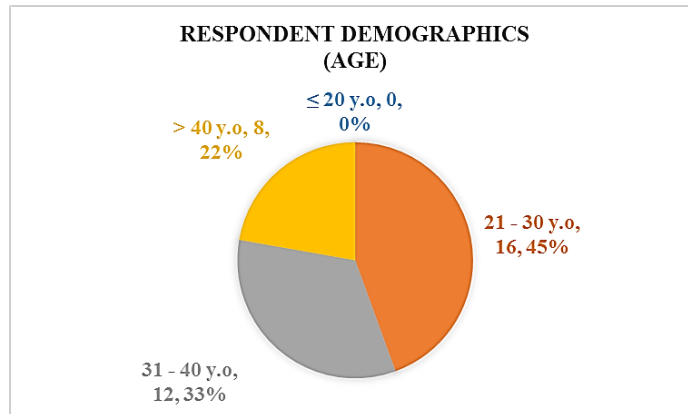


Figure 3. Respondent Demographics (Age)

Based on Figure 3, this shows that the respondents of this study are dominated by respondents with the age of "21-30 years old" for 45% or 16 respondents (Accounting and Taxation division, 9; Internal Audit division, 4; Budgeting division, 3). Meanwhile, the least research respondents are respondents with an age of "less than or equal to 20 years old" for 0% or 0 (zero) respondents.

Also, the age of "31-40 years old" is 33% or 12 respondents (Accounting and Taxation division, 6; Internal Audit division, 5; Budgeting division, 1). Meanwhile, the percentage of respondents with the age of "greater than 40 years old" is 22% or 8 (eight) respondents (Accounting and Taxation division, 2; Internal Audit division, 6; Budgeting division, 0). Furthermore, the respondent demographics based on education in this study are shown in Figure 4.

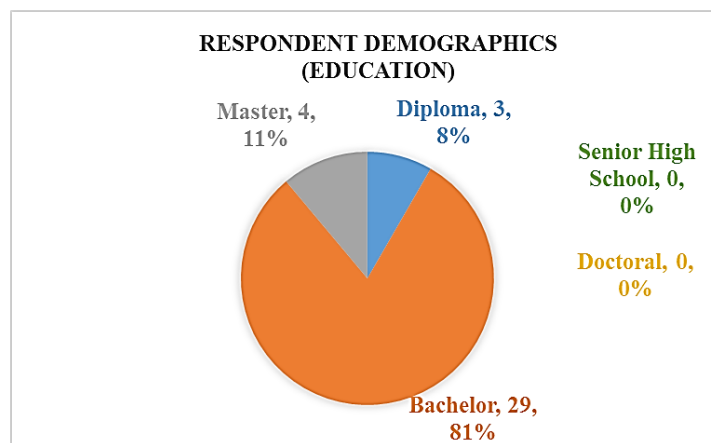


Figure 4. Respondent Demographics (Education)

Based on Figure 4, this shows that the respondents of this study are dominated by respondents with the education of "Bachelor" for 81% or 29 respondents. Meanwhile, the least research respondents are respondents with the education of "Senior High School" and "Doctoral" 0% or 0 (zero) respondents. Furthermore, the respondent demographics based on the work experience in this study are shown in Figure 5.

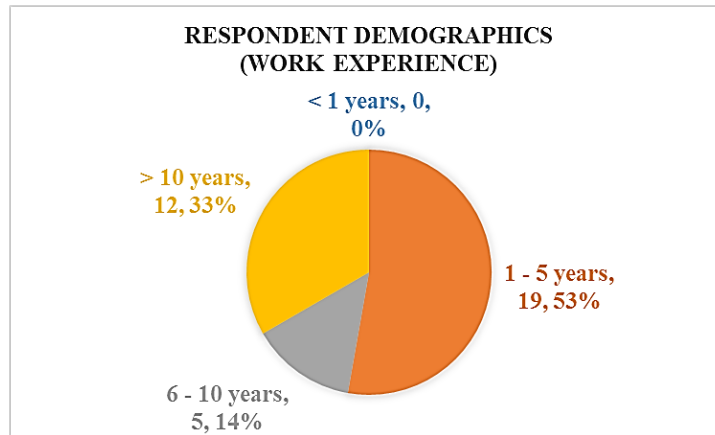


Figure 5. Respondent Demographics (Work Experience)

Based on Figure 5, this shows that the respondents of this study are dominated by respondents with the work experience of "1–5 years" for 53% or 19 respondents. Meanwhile, the least research respondents are respondents with the work experience of "less than 1 years" for 0% or 0 (zero) respondents. Furthermore, the respondent demographics based on the work division in this study are shown in Figure 6.

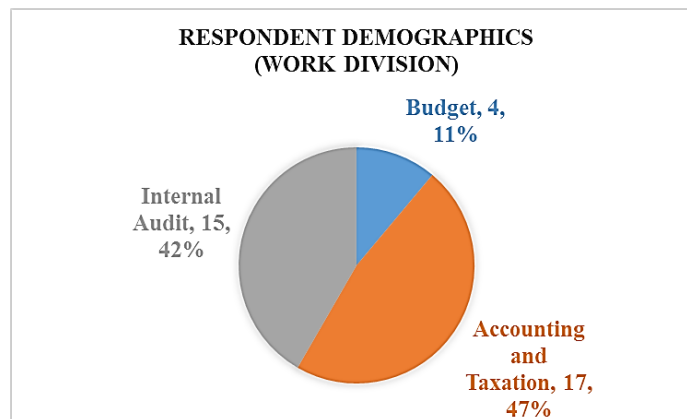


Figure 6. Respondent Demographics (Work Division)

Based on Figure 6, this shows that the respondents of this study are dominated by respondents with the work division of "Accounting and Taxation" for 47% or 17 respondents. Meanwhile, the least research respondents are respondents with the work division of "Budget" for 11% or four respondents.

The regression coefficient aims to measure the regression between 2 (two) variables. The regression coefficient can be shown in the p-value column with a significance value (α) of 0.05 or 5% and the t-statistics column with a significance value greater than or equal to 1.975. The effect between variables is significant if the p-value less than the significance value and t-statistics greater than the significance value (Garson, 2016). The regression coefficient in this study is shown in Table 2.

Table 2. Regression Coefficient

	Original Sample	p-values	t-statistics
AIS (X ₁) -> QFS (Y)	0.808	0.000	5.339
ICS (X ₂) -> QFS (Y)	-0.036	0.840	0.202

Based on Table 2, it is shown that the p-value column shows the effect of the accounting information system on the quality of financial statements is 0.000 (less than 0.05). Also, the t-statistics column shows the accounting information System on the Quality of Financial Statements is 5.339 (more than 1.975). This shows that the accounting information system has a significant effect on the quality of financial statements so that H_0 is rejected. The p-value column shows the effect of the Internal Control System on the Quality of Financial Statements is 0.840 (more than 0.05). Also, the t-statistics column shows the Internal Control System on the Quality of Financial Statements is 0.202 (more than 1.975). This shows that the internal control system has no a significant effect on the quality of financial statements so that H_0 is accepted.

Hypothesis Discussion: The Effect of Accounting Information System on the Quality of Financial Statements

The hypothesis testing result of the effect of accounting information system on the quality of financial statements in this study has a t-statistics value of 5.339 (more than 1.975). Also, the significance value (α) is 0.000 (less than 0.05). This shows that H_0 is rejected. Therefore, it can be said that the accounting information system has a significant effect on the quality of financial statements.

The result of this study supports the result obtained by Agustina, Hartono and Mustoffa (2020) about the effect of the use of accounting information systems on the quality of financial statements. Based on their research, Agustina, et al. (2020) explain that the accounting information system has a significant effect on the quality of financial statements. The accounting information system can assist management in providing accurate and quick financial information. Also, the accounting information system is an integrated system that can be used to realize the qualitative characteristics of financial statements. Accounting data processing with an accounting information system can support the quality of financial statements in accordance with the principles and applicable policies.

According to Susanto (2017), an integrated accounting information system has several supporting components, those are hardware, software, brainware, procedures, databases, and communication network. Supporting components can be used if they are adequately designed, developed, and controlled. Also, the accounting information system can work well if they have a good operating system and are run by users who are competent in their fields.

Based on observations in this study, Lembaga Penyiaran Publik Televisi Republik Indonesia (LPP TVRI) already has an accounting information system that suits its needs. Also, the accounting information system has been supported by several components previously described. By using an accounting information system, LPP TVRI employees can make budgets, do accounting cycles, and report financial statements effectively and efficiently. Thus, the expected report results can achieve the organizational objectives and qualitative characteristics.

Hypothesis Discussion: The Effect of Internal Control System on the Quality of Financial Statements

The hypothesis testing result of the effect of the internal control system on the quality of financial statements in this study has a t-statistics value of 0.202 (less than 1.975). Also, the significance value (α) is 0.840 (more than 0.05). This shows that H_0 is

accepted. Therefore, it can be said that the internal control system has no significant effect on the quality of financial statements.

The result of this study supports the result of research by Hasdiana and Hasang (2018) about the effect of the internal control system on the quality of financial statements. Based on their research, Hasdiana and Hasang (2018) explained that the internal control system has no significant effect on the quality of financial statements. An internal control system that is not implemented effectively can lead to the inaccurate presentation of financial statement information.

Based on Figure 3, the age of most of respondents who work in the LPP TVRI's Internal Audit division are more than 21–30 years old. According to Widodo and Susanti (2019), someone who is 21-30 years is believed to be more productive and have a higher work resistance when given a job under pressure. Otherwise, someone who is older generally has a lower endurance. Generally, someone whose age is more than 30 years old has problems that are increasingly complex and have decreased stamina, vitality, and physical fitness. This does not rule out a decreased level of performance and it can affect the results or reports of the person's work.

Based on the observations result shown in this study, the sub-indicators or principles of "Identifies and analyzes significant change" and "Selects and develops control activities" have the mean below the median (4.000). The sub-indicator or principle of "Identifies and analyzes significant change" has a mean of 3.944 (or less than 4.000). The sub-indicator or principle of "Selects and develops control activities" has a mean of 3.972 (less than 4.000). This indicates that the level of internal control system application on the principles of "Identifies and analyzes significant change" and "Selects and develops control activities" has not reached the expected level of implementation (4.000).

Therefore, although LPP TVRI has and implements an internal control system, it has not yet had a significant effect due to the principles of internal control because there are 2 (two) principles which have not reached the expectation level. According to Hartawati and Naim (2020), the internal control system is effective, if all the principles of the internal control system are applied. The effectiveness of it can affect the quality of financial statements.

CONCLUSION AND SUGGESTION

The conclusions of the research that accounting information system has a significant effect on the quality of financial statements. This shows that the accounting information system used by the LPP TVRI is in accordance with government policy and has adequate supporting components. Also, the accounting information system owned by LPP TVRI is an accounting information system designed, developed, and used by users who are competent in their fields. An adequate accounting information system can support the achievement of quality financial reports. The internal control system has no significant effect on the quality of financial reports. This indicates that the implementation of the internal control system in the LPP TVRI has not yet reached the expected level. The application of an internal control system is effective if all internal control principles have been applied. Based on statistical results, the principles of "Identifies and analyzes significant change" and "Selects and develops control activities" have not reached the expected level. Most age of the respondents who represent the population in LPP TVRI, especially the Internal Audit division, are more than 30 years old. This affects the level of performance and works endurance of the individual.

The future research is expected to use a larger number of samples; use a financial statements user as samples; expand the research area; expand the research framework, such as the internal control system can effect to the quality of financial statements with the accounting information system as a moderation variable; and add other independent variables related to the quality of financial statements, such as the competence of human resources. This can support a more complete research result and adapt to developments in economic and scientific conditions.

Institutions are expected to improve supervision and compliance with the implementation of the internal control system so that institutions can realize the quality of financial reports in accordance with Government Accounting Standards (SAP), things need to be done so as not to reduce the reputation of the institution in the eyes of the public, and do not reduce public trust in the institution. The institute can recruit more competent employees who are fresh graduates. In addition, the accounting information system that has been implemented has been developed in accordance with the times and according to the needs of the company so that work can be carried out effectively and efficiently.

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