

**THE INFLUENCE OF EMPLOYEE PERFORMANCE AND BUDGET
MANAGEMENT ON THE QUALITY OF FINANCIAL REPORTS WITH THE
IMPLEMENTATION OF INTERNAL CONTROL AS A MODERATING
VARIABLE AT MULAWARMAN UNIVERSITY**



Apriati Uleh¹

Universitas Mulawarman, Samarinda, Indonesia
Aprilatiuleh84@gmail.com

Set Asmapane²

Universitas Mulawarman, Samarinda, Indonesia
asmapane@gmail.com

Ledy Setiawati³

Universitas Mulawarman, Samarinda, Indonesia
ledy.setiawati@feb.unmul.ac.id

Abstract

The quality of financial reporting at Universitas Mulawarman is influenced by various factors, including employee performance and budget management, which often face challenges such as recording errors and budget discrepancies. This study aims to analyze the influence of employee performance and budget management on the quality of financial reporting, with internal control implementation as a moderating variable. Using a quantitative approach, data were collected through questionnaires from 71 respondents involved in the university's financial management and analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS). The results indicate that employee performance and budget management have a positive and significant impact on the quality of financial reporting. However, internal control implementation does not significantly moderate the relationship between employee performance and budget management with financial reporting quality, suggesting that the direct effects of these factors are sufficiently strong. The study's implications recommend that the university enhance technical training for employees, strengthen budget planning, and refine internal control procedures to support accountability and transparency in financial reporting.

Keywords: Employee Performance, Budget Management, Internal Control, Financial Reporting Quality

INTRODUCTION

In the era of globalization and increasing competition, the quality of financial reporting plays a vital role for educational institutions such as Mulawarman University, a Public Service Agency (BLU) responsible for delivering professional, efficient, and transparent education and research services. As a BLU, Mulawarman University aims to provide high-quality public services by managing its resources autonomously and accountably. The university's financial reports reflect its accountability and transparency in managing public funds and resources to support educational and research activities.

The quality of BLU financial reports is determined by several key factors, including human resource competence, internal control systems, and adherence to accounting standards (Setyaningrum & Syafitri, 2016). These factors influence the reliability, transparency, and compliance of financial information. Rahayu and Supriyadi (2019) emphasized that management commitment to implementing good corporate governance principles significantly improves financial reporting quality. Continuous training and capacity building for financial staff are also essential to ensure reporting accuracy and professional integrity.

However, several issues have emerged within Mulawarman University's financial management. Reports indicate inaccuracies, delays in reporting, and inconsistencies between budget planning and realization, suggesting weaknesses in staff performance and financial governance. According to Sari and Santoso (2019), employee performance significantly affects the quality of financial reports, as competence and motivation directly determine the accuracy and timeliness of financial documentation. Limited understanding of accrual-based accounting systems and inadequate training among staff remain persistent challenges within the university's financial departments.

Ineffective budget management further contributes to the low quality of financial reporting. Poor planning, lack of coordination, and limited budget realization can lead to wasteful spending and accountability issues (Putri & Kurniawan, 2020). Similarly, Manurung (2022) and Fernanda et al. (2020) found that inefficient budget management often leads to deviations and errors in financial reporting. Strong financial planning, strict supervision, and compliance with financial procedures are crucial to maintaining report integrity (Haris & Sutrisno, 2020).

Internal control serves as a moderating variable that enhances the relationship between employee performance, budget management, and financial report quality. Widodo (2021) highlighted that effective internal control systems prevent fraud and ensure the reliability of financial information. This aligns with the definition of internal control by Romney and Steinbart (2015), who described it as organizational plans and procedures designed to safeguard assets and ensure operational efficiency. Similarly, Mulyadi (2016) and Hery (2014) emphasized that internal control helps organizations achieve their objectives by detecting and preventing errors or misuse of resources. The proper implementation of internal control, as regulated in Government Regulation No. 60 of 2008, ensures that all processes comply with established accounting standards and institutional policies.

REVIEW OF LITERATURE

Performance Theory

Performance Theory explains that an individual's performance within an organization results from the interaction between ability, motivation, and opportunity (Campbell, 1990). Ability refers to the skills, knowledge, and competencies relevant to a job, while motivation represents internal and external drives to achieve optimal performance, and opportunity denotes the organizational support provided through systems, training, and a conducive work environment (Campbell, 1990). Internal factors such as motivation and competence (Maslow, 1954; Herzberg, 1966; Vroom, 1964; Bakker & Demerouti, 2007) and external factors such as organizational culture, leadership support, workplace facilities, and policy structures (Tannenbaum, 1997; Katz & Kahn, 1978) significantly influence performance outcomes. In the context of budget management and financial reporting, this theory highlights that the integration of ability, motivation, and opportunity determines task effectiveness and the overall quality of financial reporting in public organizations.

Public Financial Management Theory

Public Financial Management Theory emphasizes the processes of planning, implementation, supervision, and evaluation of financial activities to ensure resources are used efficiently and accountably (Armereo et al., 2020; Jatmiko, 2017; Wijaya, 2017). Financial management involves strategic activities such as budgeting, cash management, investment, and financial analysis (Anwar, 2019; Mahmudi, 2016). Purba et al. (2021) and Putri and Lestari (2019) further note that financial management must be systematic and sustainable to meet both institutional and individual needs. Overall, the theory outlines four key functions: planning, organizing, directing, and controlling finance, that maintain operational efficiency while minimizing financial risks in the public sector.

COSO Framework Theory on Internal Control

The COSO Framework Theory defines internal control as a process designed to provide reasonable assurance regarding the achievement of organizational objectives related to operational effectiveness, reliable financial reporting, and compliance with laws and regulations (COSO, 2003). Zhou and Lee (2020) assert that an effective internal control system enhances transparency and efficiency in public financial management. Likewise, Kraus and Lind (2021) found that strong internal control mechanisms improve stakeholder trust in financial statements. The COSO model identifies five key components: control environment, risk assessment, control activities, information and communication, and monitoring (Marchetti & Luzzini, 2022; Alzeban & Sawan, 2023). Proper implementation of these components serves as a safeguard against irregularities, ensures reporting accuracy, and reinforces accountability and organizational governance.

Employee Performance

Employee performance reflects the outcomes achieved by individuals in carrying out their responsibilities according to established organizational standards, encompassing aspects such as quality, quantity, effectiveness, and efficiency (Robbins & Judge, 2021; Mathis & Jackson, 2020). In the public sector, employee performance serves as a key indicator of service delivery effectiveness (Siregar, 2019). Hasibuan (2022) highlighted that discipline, responsibility, and initiative determine productivity, while Nurhayati and Arifin (2023) emphasized professionalism and work commitment as essential drivers of

organizational success. Optimal employee performance contributes directly to effective budget management, internal control implementation, and financial reporting quality, as competent and ethical employees ensure accurate, transparent, and accountable financial practices.

Budget Management

Budget management refers to the process of planning, implementation, supervision, and evaluation to ensure that financial resources are allocated efficiently and aligned with organizational objectives (Mahmudi, 2016). According to Halim and Kusufi (2014), effective budget management requires comprehensive planning, efficient execution, and accountable oversight. Horngren et al. (2021) describe budgeting as both a control and evaluation tool, while Baker and Powell (2022) stress the importance of careful planning to mitigate financial risks. In the governmental context, budget management must adhere to accountability and transparency principles, as mandated by Law No. 17 of 2003 on State Finance, which serves as the foundation for effective and responsible public financial governance.

State Financial Management

State Financial Management encompasses a series of activities including planning, implementation, supervision, and accountability of state finances, as regulated by Law No. 17 of 2003 on State Finance. Halim and Kusufi (2014) describe it as a comprehensive system covering revenue collection, expenditure, financing, and financial accountability to support fiscal policy and national development. Its primary objective is to ensure that all state rights and obligations are managed efficiently, transparently, and accountably through mechanisms such as the State Budget (APBN) and the Government Work Plan (RKP).

State Budget (APBN)

The State Budget (APBN) is an annual financial plan of the government, approved by the House of Representatives (DPR), and serves as a primary instrument of fiscal policy (Law No. 17 of 2003). It includes projections of revenue, expenditure, and financing necessary to support governmental and national development activities. In addition to Law No. 17 of 2003, the APBN framework is further governed by Law No. 1 of 2004 on State Treasury and Law No. 15 of 2004 on the Audit of State Financial Management and Accountability. Through this mechanism, the government ensures that financial management operates under the principles of efficiency, effectiveness, and transparency to achieve public welfare.

RESEARCH METHOD

This study employs a quantitative explanatory approach to identify the relationships and effects among variables related to employee performance, budget management, and financial report quality, with internal control implementation as a moderating variable at Mulawarman University. Quantitative explanatory research was chosen because it emphasizes numerical data analysis through statistical tools. The operational definitions include employee performance (measured by work quantity, quality, timeliness, technical skills, and discipline), budget management (measured by planning, execution, evaluation, absorption rate, and inter-unit coordination), financial report quality (measured by relevance, reliability, understandability, and comparability), and internal control (measured by control environment, risk assessment, control activities, information and

communication, and monitoring). The study population consists of 83 finance personnel from various university units, all of whom are included in the sample using a saturated sampling technique. Data were collected using a five-point Likert scale questionnaire, with responses ranging from “strongly disagree” to “strongly agree.” Data analysis uses Partial Least Squares (PLS) with SmartPLS 4 to test hypotheses and relationships among variables, without requiring classical assumptions. The measurement model (outer model) includes validity and reliability testing, with indicators deemed valid if loading factors exceed 0.5 and reliable if composite reliability values exceed 0.7. This approach ensures the instruments accurately measure the intended constructs and provide consistent, reliable data for evaluating the influence of employee performance and budget management on financial report quality, moderated by internal control implementation.

RESULTS AND DISCUSSION

SEM-PLS Analysis

The Structural Equation Modeling–Partial Least Squares (SEM-PLS) analysis was conducted to examine the relationships among the latent variables in this study: Employee Performance (X1), Budget Management (X2), Implementation of Internal Control (M), and Financial Report Quality (Y) within the financial management context of Mulawarman University. SEM-PLS was chosen due to its suitability for complex models with relatively small samples, in this case, 71 finance staff respondents.

The analysis consisted of two main stages: measurement model evaluation to verify validity and reliability, and structural model evaluation to test causal relationships. The following subsections present the measurement model evaluation, covering convergent validity, Fornell–Larcker Criterion, and reliability testing.

Measurement (Outer) Model Evaluation

This stage aimed to confirm that the indicators used to measure the latent variables (X1, X2, M, and Y) were valid and reliable. The tests included convergent validity, Fornell–Larcker Criterion, and reliability analysis.

1. Convergent Validity Test

Convergent validity measures how well indicators represent the same latent construct. It was assessed through Outer Loading, Average Variance Extracted (AVE), and Composite Reliability (CR). The model meets convergent validity criteria if:

- Outer loading > 0.70
- AVE > 0.50
- CR > 0.70

Indicators with loadings between 0.60–0.70 may still be acceptable in exploratory research, while those below 0.40 should be eliminated (Hair et al., 2019).

Table 1.

Construct	Outer Loading Measurement			Composite Reliability (rho_c)
	Indicator	Outer Loading	AVE	
Employee Performance (X1)	X1 1	0.984	0.903	0.979
	X1 2	0.977		
	X1 3	0.892		
	X1 4	0.927		

		X1_5	0.969		
Budget Management (X2)		X2_1	0.957	0.842	0.964
		X2_2	0.939		
		X2_3	0.821		
		X2_4	0.928		
		X2_5	0.935		
Internal Control Implementation (M)		M_1	0.932	0.865	0.970
		M_2	0.918		
		M_3	0.927		
		M_4	0.920		
		M_5	0.952		
Financial Report Quality (Y)		Y_1	0.987	0.898	0.972
		Y_2	0.980		
		Y_3	0.901		
		Y_4	0.919		

Source: Data processing results, 2025

The results show that all indicators had Outer Loadings > 0.70 , confirming strong convergent validity. AVE values exceeded 0.5, and CR values surpassed 0.7, signifying consistent internal measurement. Therefore, all constructs were considered valid and reliable representations of their theoretical dimensions.

2. Fornell–Larcker Criterion Test

This test evaluates discriminant validity, ensuring that each construct differs from others. According to the criterion, the square root of AVE for each construct should be higher than its correlations with other constructs.

Table 2.
Fornell–Larcker Criterion Results

Construct	X1	Y	M	X2
Employee Performance (X1)	0.996			
Financial Report Quality (Y)	0.950	0.964		
Internal Control Implementation (M)	0.963	0.959	0.959	
Budget Management (X2)	0.957	0.947	0.930	0.917

Source: Data processing results, 2025

The diagonal AVE square roots (0.996, 0.964, 0.959, and 0.917) were greater than inter-construct correlations, confirming adequate discriminant validity. This indicates that each variable, employee performance, budget management, internal control, and financial report quality, is conceptually distinct.

3. Reliability Test

Reliability was assessed through Cronbach's Alpha, Composite Reliability (ρ_a , ρ_c), and AVE. Reliability is acceptable if these values exceed 0.7.

Table 3.
Reliability Test Results

Construct	Cronbach's Alpha	Composite Reliability (rho a)	Composite Reliability (rho c)	AVE
Employee Performance (X1)	0.973	0.974	0.979	0.903
Budget Management (X2)	0.952	0.960	0.964	0.842
Internal Control Implementation (M)	0.961	0.964	0.970	0.865
Financial Report Quality (Y)	0.961	0.964	0.972	0.898

Source: Data processing results, 2025

All reliability coefficients were above 0.95, confirming strong internal consistency. These results demonstrate that each construct's indicators measure their latent variable reliably.

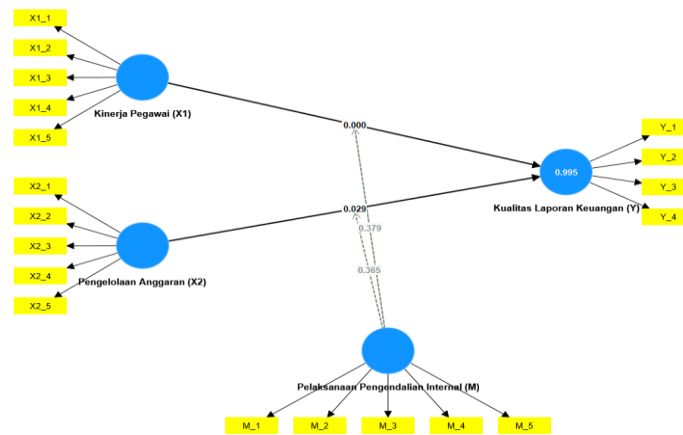


Figure 1.
Output SmartPLS 4

Structural Model Evaluation

The structural model analysis examined causal relationships among the latent variables and the moderating role of Internal Control Implementation.

Table 4.
R-square Results

Construct	R-square	R-square Adjusted
Financial Report Quality (Y)	0.995	0.994

Source: Data processing results, 2025

The model explained 99.5% of the variance in Financial Report Quality, indicating a very strong explanatory power (Hair et al., 2019). Employee performance, budget management, and internal control collectively contribute substantially to report quality.

Table 5.
F-Square Results

Variable Relationship	f-square
Employee Performance (X1) → Financial Report Quality (Y)	9.445
Budget Management (X2) → Financial Report Quality (Y)	0.343
Internal Control Implementation (M) → Financial Report Quality (Y)	0.103
M × X1 → Y	0.011
M × X2 → Y	0.014

Source: Data processing results, 2025

Employee Performance had the largest effect ($f^2 = 9.445$, large effect). Budget Management had a moderate effect ($f^2 = 0.343$), and Internal Control had a small-to-moderate effect ($f^2 = 0.103$). The moderating effects ($M \times X1$ and $M \times X2$) were negligible (<0.02), indicating that Internal Control did not significantly strengthen these relationships.

Table 6.
Collinearity Statistics (VIF)

Independent Variable	VIF
Employee Performance (X1)	3.70
Budget Management (X2)	3.69
Internal Control Implementation (M)	2.89
M × X1	3.18
M × X2	3.18

Source: Data processing results, 2025

All VIF values were below 5, confirming no multicollinearity issues. The model is therefore robust and suitable for hypothesis testing.

In summary, the SEM-PLS results demonstrate that employee performance and budget management have significant positive effects on the quality of financial reports, while internal control plays a minor moderating role. The model exhibits strong reliability, validity, and explanatory power, making it a credible analytical framework for financial management performance evaluation at Mulawarman University

Moderation Variable Test

The next analysis involves using the implementation of internal control as a moderating variable, as shown in the table below:

Table 7.
Moderation Test Results

Variable Relationship	Path Coefficient	P-Value
Implementation of Internal Control (M) → Quality of Financial Statements (Y)	-0.105	0.097
Implementation of Internal Control (M) × Employee Performance (X1) → Quality of Financial Statements (Y)	0.034	0.379
Implementation of Internal Control (M) × Budget Management (X2) → Quality of Financial Statements (Y)	-0.041	0.365

Source: Processed Data, 2025

Based on the table above, it can be seen that the P-value for the interaction between internal control implementation (M) and employee performance (X1) on the quality of financial statements (Y) is 0.379, while the P-value for internal control implementation (M) on the quality of financial statements (Y) is 0.097. Both P-values are not significant, indicating that the internal control implementation (M) as a moderating variable between employee performance (X1) and financial statement quality (Y) is classified as a homoligiser moderation variable.

Similarly, the P-value for the interaction between internal control implementation (M) and budget management (X2) on financial statement quality (Y) is 0.365, which is also not significant. The P-value for internal control implementation (M) on financial statement quality (Y) is 0.097, also not significant. Therefore, the internal control implementation (M) as a moderating variable between budget management (X2) and financial statement quality (Y) is classified as a homoligiser moderation variable.

Table 8.
Hypothesis Testing Results

Hypothesis	Path Coefficient	T-Statistic	P-Value
Employee Performance (X1) → Financial Statement Quality (Y)	0.926	13.622	0.000
Budget Management (X2) → Financial Statement Quality (Y)	0.182	1.895	0.029
Implementation of Internal Control (M) → Financial Statement Quality (Y)	-0.105	1.302	0.097
Internal Control (M) × Employee Performance (X1) → Financial Statement Quality (Y)	0.034	0.308	0.379
Internal Control (M) × Budget Management (X2) → Financial Statement Quality (Y)	-0.041	0.344	0.365

Source: Processed Data, 2025

The Effect of Employee Performance on the Quality of Financial Statements

The analysis results show that employee performance has a significant and positive effect on the quality of financial statements at Mulawarman University, with a path coefficient of 0.926, a T-statistic of 13.622 (>1.96), and a P-value of 0.000 (<0.05). The R-square value of 0.995 indicates that the model has a very strong explanatory power, with employee performance being the main contributor (f-square: 9.445).

This finding aligns with Campbell’s performance theory (1990) and Robbins & Judge (2021), which explain that performance results from a combination of ability, motivation, and individual behavior consistent with organizational goals through indicators such as work quality, quantity, timeliness, technical ability, discipline, and responsibility.

The significant influence of employee performance on the quality of financial reports implies that employees with high competence, discipline, and motivation are capable of producing accurate, relevant, and timely financial statements. High work quality allows employees to process financial data carefully, minimize recording errors, and ensure that the presented information reflects the actual financial condition.

Timely completion of reporting tasks ensures that financial statements are delivered according to schedule, supporting effective decision-making by stakeholders. Employee

responsibility in financial duties reflects commitment to accountability, ultimately enhancing trust in the university's financial reports.

These results confirm that employee performance is not merely a supporting factor but a key determinant of financial reporting quality in higher education institutions.

The employees' perceptions indicate that work quality, timeliness, and responsibility are the main indicators supporting financial report quality. Respondents believe that their ability to manage financial data accurately and complete tasks on time contributes significantly to producing relevant and reliable financial statements.

Previous studies also confirm that employee performance, encompassing ability, motivation, and discipline, plays a vital role in improving the quality of financial statements in the public sector (Tran et al., 2021; Mong'are & Atheru, 2023; Nguyen et al., 2023; Yunia & Muttaqin, 2022).

The Effect of Budget Management on the Quality of Financial Statements

The analysis results show that budget management has a significant and positive effect on the quality of financial statements at Mulawarman University, with a path coefficient of 0.182, a T-statistic of 1.895 (>1.96), and a P-value of 0.029 (<0.05). The R-square value of 0.995 indicates strong explanatory power, although its contribution is smaller than that of other factors (f-square: 0.182).

Effective budget management, encompassing planning, implementation, and evaluation, is crucial in producing accurate, transparent, and accountable financial statements. Sound planning ensures resource allocation aligns with organizational goals, while effective execution and monitoring prevent discrepancies that might reduce report reliability.

These findings are consistent with the theory of public financial management by Mahmudi (2016), Jatmiko (2017), and Anwar (2019), which emphasize that rational, efficient, transparent, and accountable financial management produces high-quality reports.

Respondent data also indicate that planning, compliance, and inter-unit coordination are primary indicators influencing report quality, confirming the positive relationship between sound budget management and reliable financial reporting.

This is supported by findings from Tran et al. (2021), Mong'are & Atheru (2023), and Juliani & Siregar (2019), who assert that disciplined and transparent budget implementation leads to accurate and timely financial reporting in public institutions.

Overall, effective budget management supported by structured planning, execution, and evaluation significantly enhances financial statement quality at Mulawarman University.

The Role of Internal Control Implementation in Moderating the Effect of Employee Performance on the Quality of Financial Statements

The analysis in Table 5.14 shows that the interaction coefficient between internal control implementation and employee performance on the quality of financial statements is 0.034 (positive), with a p-value of 0.379 (not significant). Although insignificant, the positive path coefficient indicates that effective internal control potentially strengthens the relationship between employee performance and financial statement quality.

Thus, internal control implementation in this study can be categorized as a potential moderating variable (homologiser moderation), where the moderating variable does not

have a direct significant effect on the dependent variable but theoretically strengthens the relationship between employee performance and financial report quality.

This finding aligns with Sari & Ghozali (2017), Andriani & Rahayu (2019), and Lestari & Mulyani (2020), who found that internal control implementation reinforces the relationship between employee performance and financial statement quality in public institutions.

According to the COSO Framework, a structured internal control system supports financial reporting reliability through effective risk management and enhanced operational efficiency. Internal control strengthens the relationship between employee performance and reporting quality by fostering a control environment that supports accountability (Shan et al., 2024; Saputra & Gunawan, 2023).

Therefore, although statistically insignificant, internal control implementation has theoretical potential to reinforce employee performance in producing reliable financial reports at Mulawarman University

CONCLUSION

This study aims to analyze the influence of employee performance and budget management on the quality of financial statements at Mulawarman University, as well as the role of internal control as a moderating factor. The findings indicate that employee performance has a significant and positive effect on financial reporting quality. Employees who demonstrate high work quality, punctuality in completing tasks, and strong responsibility are capable of producing relevant, reliable, and transparent financial statements that support effective decision-making within the university. Technical competence and work discipline play a crucial role in ensuring that financial reports meet accountability and transparency standards. Likewise, budget management has a significant and positive impact on financial statement quality. Comprehensive budget planning, coordinated implementation, and systematic evaluation ensure that financial resources are utilized according to institutional objectives, resulting in accurate and transparent reporting. Coordination among work units and compliance with budgetary procedures are essential elements supporting the integrity of financial reporting at Mulawarman University. Furthermore, internal control implementation moderately strengthens the relationship between employee performance and financial reporting quality, although its effect tends to be more operational than reinforcing. Meanwhile, internal control weakens the relationship between budget management and reporting quality due to administrative and procedural oversight that emphasizes formal compliance over efficiency. Overlapping responsibilities and lengthy coordination channels further hinder reporting effectiveness, highlighting the need to enhance internal control systems to better integrate with budget management practices.

In practical terms, several recommendations are proposed to improve financial reporting quality through enhanced employee performance, budget management, and internal control effectiveness. First, Mulawarman University should provide technical training programs for employees involved in financial management, focusing on accrual-based accounting standards and analytical skills. Strengthening technical competence will reduce recording errors and improve reporting accuracy, thereby supporting informed decision-making. Second, to maintain and improve employee motivation, the university is

encouraged to foster a supportive work environment that promotes teamwork and recognizes outstanding performance. Implementing performance-based rewards or incentive systems can increase accountability and commitment to transparent reporting. Third, the university needs to reinforce budget planning and evaluation processes through stronger coordination among work units. Establishing an inter-unit coordination team can improve communication, reduce discrepancies between planned and actual budgets, and enhance overall financial reporting quality.

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