

# Application of Government Accounting Standards and Internal Control System to the Quality of Local Government Financial Statements with Human Resources Quality as a Moderation Variable (case study on Bangkinang Hospital)

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## **Abstract**

### **Keywords:**

Government Accounting Standards, Internal Control System, Quality of Human Resources, Quality of Local Government Financial Statements.

*This study aims to determine the effect of the implementation of Government Accounting Standards, internal control systems, and the quality of human resources on the quality of financial statements at the Bangkinang Regional General Hospital (RSUD). Sampling was carried out using a saturated sampling method with a total of 38 respondents who were employees of the finance department of Bangkinang Hospital. The data used is primary data obtained through the distribution of questionnaires to respondents. Data was collected through a questionnaire and analyzed using the Partial Least Square (PLS) method.*

*The results of the study show that the quality of human resources has a positive and significant effect on the quality of local government financial statements. Meanwhile, the implementation of Government Accounting Standards and Internal Control Systems does not have a significant direct effect on the quality of financial statements. The results of the moderation variable test showed that the quality of human resources was able to moderate the effect of the implementation of Government Accounting Standards on the quality of financial statements, but was unable to moderate the influence of the Internal Control System on the quality of financial statements. These findings indicate that the quality of local government financial statements is not only determined by the existence of standards and systems, but also depends on the competence of the apparatus as the main implementer of financial management.*

*This research is expected to make a theoretical contribution to the development of public sector accounting studies and become a practical consideration for local governments in an effort to improve the quality of financial statements through strengthening the quality of human resources.*

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## **INTRODUCTION**

The application of the principle of good governance in public sector financial management requires transparency, accountability, and effectiveness in the presentation of local government financial statements. Local government financial statements are the main instrument in conveying financial information to stakeholders, both internal and external, so that the quality of financial statements is a very crucial aspect. Quality financial statements must meet the characteristics of relevant, reliable, comparable, and understandable as stipulated in the Government Accounting Standards. As an effort to improve the quality of government financial statements, the Indonesian government has established Government Accounting Standards (SAP) through Government Regulation Number 71 of 2010. SAP serves as a guideline in the recognition, measurement, presentation, and disclosure of government financial transactions. Consistent implementation of SAP is expected to be able to increase the comparability and reliability of local government

financial statements. However, in practice, various problems are still found in the implementation of SAP, such as inaccuracies in transaction recording, account classification errors, and delays in the preparation of financial statements, according to Mardiasmo (2021) explained that Government Accounting Standards are a set of accounting principles used in the preparation and presentation of government financial statements, both central and local governments, as a form of accountability for management public finance. SAP functions to improve transparency, accountability, and quality of government financial information so that it can be used by stakeholders in decision-making. [A1.1]

In addition to the implementation of SAP, the Internal Control System (SPI) also has a strategic role in ensuring the quality of local government financial statements. According to Mardiasmo (2021), the internal control system in the public sector is a mechanism used by the government to ensure that state and regional financial management runs in an orderly, efficient, and in accordance with laws and regulations. SPI plays an important role in preventing irregularities and improving the accountability and quality of government financial statements. SPI is designed to provide adequate confidence in the achievement of organizational objectives, reliability of financial reporting, asset security, and compliance with laws and regulations. Weak SPI can cause errors and irregularities in financial management, which ultimately has an impact on the decline in the quality of financial statements. Therefore, the effectiveness of SPI is one of the determining factors for the success of financial management within local governments. Although SAP and SPI have become normative provisions in the financial management of local governments, the results of the evaluation and examination of local government financial statements show that the quality of financial statements is not fully optimal. Problems that often arise include weaknesses in internal control, non-compliance with accounting standards, and limited competence of financial management apparatus. This condition shows that the implementation of SAP and SPI has not always produced consistently quality financial reports.

The quality of human resources (HR) plays an important role in supporting the successful implementation of SAP and SPI. Quality human resources, characterized by the level of education, technical competence, work experience, and understanding of government accounting and regional financial regulations, will be able to implement SAP and SPI effectively. On the other hand, the limited quality of human resources can hinder the implementation of SAP and SPI, thus potentially reducing the quality of the financial statements produced. According to Mangkunegara (2021), it is explained that the quality of human resources is closely related to work ability which includes aspects of knowledge, skills, and mental attitudes of employees. Quality human resources will have a high level of accuracy and responsibility in carrying out tasks, including in managing and reporting organizational finances.

In public sector organizations that have high operational complexity such as Regional General Hospitals (RSUD), financial management faces greater challenges than other regional apparatus. Bangkinang Hospital, as a health service institution owned by the local government, manages various types of complex financial transactions, ranging from APBD funds, service revenues, procurement of drugs and medical devices, to the management of fixed assets. This complexity requires the optimal implementation of SAP and SPI and supported by competent human resources so that the financial statements prepared can reflect the actual financial condition. Therefore, the quality of human resources not only plays a role as an independent factor, but also has the potential to strengthen or weaken the influence of the implementation of Government Accounting Standards and Internal Control Systems on the quality of local government financial

statements. By placing the quality of human resources as a moderation variable, this study is expected to be able to provide a more comprehensive picture of the factors that affect the quality of financial statements at Bangkinang Hospital.

Based on this background, the problems in this study can be formulated as follows:

1. Does the application of Government Accounting Standards affect the quality of local government financial statements at Bangkinang Regional Hospital?
2. Does the internal control system affect the quality of local government financial statements at Bangkinang Hospital?
3. Does the quality of human resources affect the quality of local government financial reports at Bangkinang Hospital?
4. Does the quality of human resources moderate the effect of the implementation of Government Accounting Standards on the quality of local government financial statements at Bangkinang Hospital?
5. Does the quality of human resources moderate the influence of the internal control system on the quality of local government financial statements at Bangkinang Hospital?

## **METHODS**

This study uses a quantitative approach with descriptive and verifiable methods which aims to analyze the effect of the application of Government Accounting Standards and Internal Control System on the quality of local government financial statements with the quality of human resources as a moderation variable. The research was carried out at Bangkinang Hospital with the research object of employees who are directly involved in financial management and reporting. The population in this study is all employees involved in the preparation of financial statements of Bangkinang Hospital, which is 38 people. Because the population is relatively small, the sampling technique used is a saturated sample, where all members of the population are used as a research sample, so that the sample size is 38 respondents. The research instrument used a questionnaire with a Likert scale to measure the variables of the implementation of government accounting standards, internal control systems, the quality of human resources, and the quality of financial statements. Each variable is measured based on indicators contained in relevant theories and regulations, such as SAP, SPI elements, and the qualifications of human resources of the apparatus. The data used consisted of primary data obtained through the dissemination of questionnaires and secondary data in the form of relevant documents and financial statements. Sampling technique using the census method, According to Sugiyono (2021), the census method is a sample determination technique by taking all members of the population as research respondents, so that research is carried out on the entire population without using samples. This method is used when the population is relatively small or the researcher wants to obtain an accurate and comprehensive picture of the characteristics of the population being studied, while the measurement of variables is carried out using the Likert scale. Data analysis is carried out through validity and reliability tests, classical assumption tests, and moderated regression analysis (MRA) to test the role of human

resource quality in strengthening or weakening the relationship between independent and dependent variables, with the help of statistical software.

## RESULTS AND DISCUSSION

**Table 1**  
**Employee Characteristics**

Criteria	Frequency	Percentage (%)
<b>Gender</b>		
Male	23	60,5%
Women	15	39,5%
<b>Quantity</b>	<b>38</b>	<b>100</b>
<b>Units</b>		
Finance	38	100%
<b>Quantity</b>	<b>38</b>	<b>100</b>
<b>Tenure</b>		
< 5 Years	3	7,9%
5 to 10 Years	12	31,6%
11 to 15 Years	17	44,7%
> 20 Years	6	15,8%
<b>Quantity</b>	<b>38</b>	<b>100</b>
<b>Age</b>		
< 30 Years	4	10,5%
30 to 40 Years	28	73,7%
> 40 years old	6	15,8%
<b>Quantity</b>	<b>38</b>	<b>100</b>
<b>Education</b>		
High School	2	5,3%
S1	35	92,1%
S2	1	2,6%
<b>Quantity</b>	<b>38</b>	<b>100</b>

Source : Processed Data.2025

### EVALUATION OF MEASUREMENT MODELS (OUTER MODEL)

Convergent Validity

Convergent validity used for outer loading values can be used to evaluate the representation of the variables of each indicator. The outer loading value must exceed 0.70 for financial reporting.

**Table 2**  
**Convergent Validity Results**

Yes	Statement Items	Outer Loading	Rule of Thumb	Remarks
1	X1.1.1	0,764	> 0.700	Valid

Yes	Statement Items	Outer Loading	Rule of Thumb	Remarks
2	X1.1.2	0,833		Valid
3	X1.2.1	0,901		Valid
4	X1.2.2	0,864		Valid
5	X1.3.1	0,828		Valid
6	X1.3.2	0,839		Valid
7	X1.4.1	0,855		Valid
8	X1.4.2	0,895		Valid
9	X1.5.1	0,878		Valid
10	X1.5.2	0,806		Valid
11	X1.6.1	0,723		Valid
12	X1.6.2	0,728		Valid
13	X2.1.1	0,865		Valid
14	X2.1.2	0,806		Valid
15	X2.2.1	0,831		Valid
16	X2.2.2	0,901		Valid
17	X2.3.1	0,701		Valid
18	X2.3.2	0,812		Valid
19	Y.1.1	0,707		Valid
20	Y.1.2	0,811		Valid
21	Y.1.3	0,720		Valid
22	Y.1.4	0,824		Valid
23	Y.2.1	0,886		Valid
24	Y.2.2	0,723		Valid
25	Y.2.3	0,728		Valid
26	Y.2.4	0,753		Valid
27	Y.2.5	0,713		Valid
28	Y.2.6	0,821		Valid
29	Z.1.1	0,835		Valid
30	Z.1.2	0,858		Valid
31	Z.1.3	0,881		Valid
32	Z.2.1	0,835		Valid
33	Z.2.2	0,849		Valid
34	Z.3.1	0,907		Valid
35	Z.3.2	0,944		Valid
36	Z.4.1	0,721		Valid
37	Z.4.2	0,845		Valid
38	Z.4.3	0,716		Valid
39	Z.4.4	0,767		Valid

Source : Processed Data, Year. 2025

The results showed that all indicators for each variable had an outer loading value that exceeded 0.70. All research variables can be explained by their respective indicators and have met the criteria of convergent validity.

### Discriminant Validity

Next, we test the validity of the discriminant to ensure each latent model idea is different from the other study variables. This study assessed the validity of the discriminant using Average Variance Extracted (AVE), Fornell-Larcker criteria, and cross-loading.

**Table 3**  
**Discriminant Validity Fornell-Larcker Criteerion Results**

Variable	Quality of Financial Statements (Y)	Quality of Human Resources (Z)	Implementation of Government Accounting Standards (X1)	Internal Control System (X2)	X1*Z	X2*Z
Quality of Financial Statements (Y)	0,715					
Quality of Human Resources (Z)	0,835	0,773				
Implementation of Government Accounting Standards (X1)	0,336	0,230	0,740			
Internal Control System (X2)	0,347	0,278	0,284	0,684		
X1*Z	-0,581	-0,445	-0,058	-0,170	1,000	
X2*Z	-0,239	-0,324	-0,246	0,070	0,352	1,000

Source : Processed Data, Year 2025

The table shows that each latent construct of the indicator has a higher Fornell-Larcker Criterion value than the FLC value of other constructs. Thus, each indicator in our study has good discriminant validity

**Table 4**  
**Discriminant Validity Average Variant Extracted (AVE) Results**

Variable	Average Variance Extracted (AVE)
Quality of Financial Statements (Y)	<b>0,511</b>
Quality of Human Resources (Z)	<b>0,597</b>
Implementation of Government Accounting Standards (X1)	<b>0,548</b>
Internal Control System (X2)	<b>0,568</b>
X1*Z	<b>1,000</b>
X2*Z	<b>1,000</b>

Source : Processed Data, Year 2025

Based on the table above, it can be said that discriminant validity has been fulfilled and is good because all indicators have an AVE value of > 0.5. This shows that the measurement model (outer model) in the study is good.

### Composite Reliability

The next assessment is a reliability test designed to evaluate the dependency of the data. Reliability assessments can be evaluated using Cronbach composite and alpha reliability. The decision making is based on the condition that the composite reliability value and Cronbach alpha are above 0.70, which indicates that all the data of the variables are reliable

**Table 5**  
**Composite Reliability Results and Cronbach's Alpha**

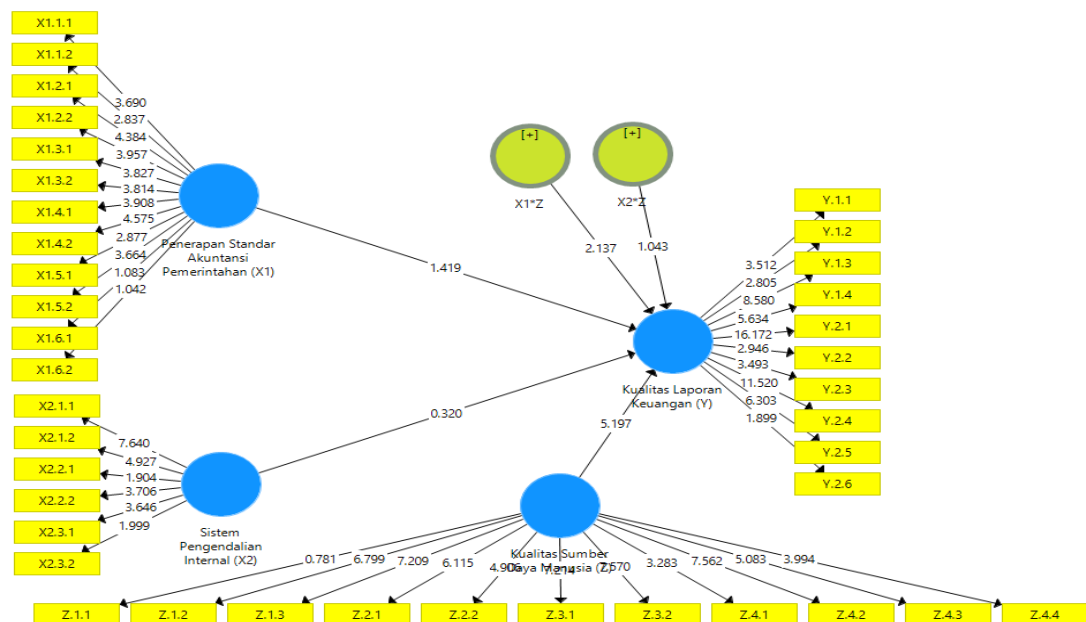
Variable	Cronbach's Alpha	rho_A
Quality of Financial Statements (Y)	0,885	0,903
Quality of Human Resources (Z)	0,923	0,950
Implementation of Government Accounting Standards (X1)	0,910	0,913
Internal Control System (X2)	0,777	0,844
X1*Z	1,000	1,000
X2*Z	1,000	1,000

Source : Processed Data, 2025

Based on the results of the composite reliability test and Cronbach's alpha above, it can be concluded that all constructs  $> 0.70$  which indicates that the data in the study is reliable. That way, further analysis tests can be continued, namely to see whether there is a relationship or not between the research variables.

### EVALUATION OF STRUCTURAL MODELS (INNER MODEL)

Final stage: assessment of the structural model (inner model), including model fit testing and hypothesis evaluation. The R-Square value is used to test the model's suitability, while the path coefficient is used to test the hypothesis. At this stage, the inner model is executed using the bootstrapping method; The results are as follows:



**Figure 2 : Bootstrapping Results**

### Test Model Fit

The fit model test in this study uses the R-square value which aims to determine the predictive strength of the structural model. The decision-making criteria are if the R-square value is between 0.75 (strong); 0.50 (moderate); and 0.25 (weak).

**Table 6**  
**R-Square Results**

Variable	R Square
Quality of Financial Statements (Y)	0,796

Source : Processed Data, Year 2025

The right model provided training with an R-Square score of 79.6% External factors not included in this study accounted for 20.4%.

### Hypothesis Test

The final part of the study is to test the hypothesis, which is to see if the dependent and independent variables are indeed related. Using a tolerance threshold of 5% (0.05), where a p value of less than 0.05 indicates a significant influence, the path coefficient findings were used to analyze this hypothesis test.

**Table 7**  
**Hypothesis Test Results**

Influence Between Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Conclusion
Quality of Human Resources (Z) -> Quality of Financial Statements (Y)	0,690	0,671	0,133	5,197	0,000	Influence
Implementation of Government Accounting Standards (X1) -> Quality of Financial Statements (Y)	0,180	0,189	0,127	1,419	0,156	No Influence
Internal Control System (X2) -> Quality of Financial Statements (Y)	0,043	0,096	0,135	0,320	0,749	No Influence
X1*Z -> Quality of Financial Statements (Y)	-0,307	-0,230	0,144	2,137	0,033	Influence
X2*Z -> Quality of Financial Statements (Y)	0,194	0,165	0,186	1,043	0,298	No Influence

Source : Smart PLS Processed Data, Year 2025

## DISCUSSION

### 1. The Influence of Human Resources Quality on the Quality of Financial Statements

The test results showed that the quality of human resources (Z) had a positive and significant effect on the quality of financial statements (Y), with an original sample value of 0.690, a t-statistics value of 5.197, and a p-value of 0.000. These results indicate that the higher the quality of human resources, the better the quality of the financial statements produced.

This result is in line with the theory put forward by Mardiasmo (2021) which states that the quality of government financial statements is highly determined by the competence of the financial management apparatus, especially in understanding government accounting and regional financial regulations. In addition, Mangkunegara (2021) emphasized that human resources who have good knowledge, skills, and work attitudes will be able to carry out their duties carefully and responsibly, including in the preparation of financial statements. Thus, at Bangkinang Hospital, the quality of human resources has proven to be the dominant factor in improving the quality of local government financial statements.

## **2. The Effect of the Implementation of Government Accounting Standards on the Quality of Financial Statements**

The results of the study showed that the implementation of Government Accounting Standards (X1) did not have a significant effect on the quality of financial statements (Y), with a t-statistics value of 1.419 and p-values of 0.156. This shows that although SAP has been implemented, its implementation has not directly improved the quality of financial statements.

Theoretically, Halim and Kusufi (2020) state that SAP is a normative guideline that must be applied consistently to produce quality financial reports. However, the results of this study indicate that the implementation of SAP is an administrative formality and has not been fully understood and implemented substantially by the apparatus. This condition is strengthened by the opinion of Nordiawan and Hertianti (2022) who stated that the success of SAP implementation is highly dependent on human resource competence and internal system support. Thus, without quality human resources, the implementation of SAP does not necessarily produce quality financial reports.

## **3. The Effect of the Internal Control System on the Quality of Financial Statements**

The test results showed that the internal control system (X2) did not have a significant effect on the quality of financial statements (Y), with a t-statistics value of 0.320 and a p-value of 0.749. This indicates that the SPI implemented has not been able to have a direct impact on improving the quality of financial statements.

According to COSO (2013) and Government Regulation No. 60 of 2008, the internal control system is designed to provide adequate confidence in the reliability of financial reporting. However, Mahmudi (2021) emphasized that SPIs that are not implemented effectively and are only procedural will not have a significant impact on the quality of financial statements. At Bangkinang Hospital, it is possible that SPI has been structurally available, but it has not been optimally implemented by the apparatus, so it does not have a significant effect on the quality of financial statements.

## **4. The Role of HR Quality Moderation in the Relationship between SAP and the Quality of Financial Statements**

The results showed that the interaction between SAP and HR quality (X1\*Z) had a significant effect on the quality of financial statements (Y) with a t-statistical value of 2.137 and p-values of 0.033, but with a negative coefficient direction (-0.307). This shows that HR quality moderates the relationship between SAP implementation and the quality of financial statements. Theoretically, the Resource-Based View (RBV) states that the internal resources of the organization, including human resources, are a determining factor for the effectiveness of the implementation of systems and standards (Barney, 1991). The negative coefficient indicates that when the quality of HR is high, the reliance on SAP as a formal guideline becomes reduced because HR is able to prepare financial statements professionally even without full dependence on SAP

procedures. This finding is in line with Mardiasmo (2021) who states that competent apparatus is able to interpret and apply SAP flexibly according to the organizational context, so that the quality of financial statements is maintained.

### **5. The Role of HR Quality Moderation in the Relationship between SPI and Financial Statement Quality**

The test results showed that the interaction between SPI and HR quality ( $X_2 \times Z$ ) had no significant effect on the quality of financial statements ( $Y$ ), with a t-statistics value of 1.043 and p-values of 0.298. This shows that the quality of human resources has not been able to strengthen the influence of the internal control system on the quality of financial statements.

According to COSO (2013), the effectiveness of SPI does not only depend on individual competencies, but also on management commitment, organizational culture, and ongoing oversight systems. Halim and Kusufi (2020) also emphasized that structurally weak SPI cannot be fixed just by improving the quality of human resources. Therefore, even though human resources have good competence, without system support and organizational commitment, SPI does not have a significant influence on the quality of financial statements.

## **CONCLUSION**

### **Conclusion**

Based on the results of data analysis and discussions that have been carried out regarding the effect of the implementation of Government Accounting Standards and Internal Control Systems on the quality of local government financial statements with the quality of human resources as a moderation variable at Bangkinang Hospital, several conclusions can be drawn as follows. First, the quality of human resources has been proven to have a positive and significant effect on the quality of local government financial statements. These findings show that the competence, knowledge, and skills of financial management apparatus have a dominant role in producing relevant, reliable, comparable, and easy-to-understand financial reports. Second, the implementation of Government Accounting Standards does not have a significant effect on the quality of local government financial statements, which indicates that the existence of accounting standards does not automatically guarantee an improvement in the quality of financial statements if it is not accompanied by optimal understanding and implementation by the apparatus. Third, the internal control system also does not have a significant effect on the quality of financial statements, which shows that the existing control mechanism has not been effective in supporting the reliability of financial reporting.

Furthermore, the results of the moderation variable test showed that the quality of human resources was able to moderate the effect of the implementation of Government Accounting Standards on the quality of local government financial statements, even with a negative relationship direction. This indicates that high-quality apparatus tends not only to rely on SAP's formal provisions in preparing financial statements, but is able to apply their knowledge and professionalism more substantially. On the other hand, the quality of human resources is not able to moderate the influence of the internal control system on the quality of financial statements, which indicates that the effectiveness of SPI is not enough to be supported only by individual competencies, but also requires structural support, management commitment, and a strong organizational culture.

### **Recommendations**

Based on the conclusions of the research that has been obtained, the suggestions that can be given are as follows. First, for Bangkinang Hospital, it is recommended to prioritize improving the quality of human resources involved in financial management and reporting. This can be done through continuous government accounting training and technical guidance programs, increasing understanding of accrual-based Government Accounting Standards, and strengthening the technical and professional competencies of the financial apparatus. Improving the quality of human resources is expected to be able to encourage the preparation of more accurate, reliable, and timely financial statements. Second, even though the implementation of Government Accounting Standards and Internal Control Systems has not shown a direct influence on the quality of financial statements, Bangkinang Hospital still needs to evaluate and strengthen the implementation of these two aspects. The implementation of SAP should not only be administrative, but accompanied by an adequate conceptual understanding by the apparatus, while the internal control system needs to be implemented consistently and continuously with the support of leadership commitment and a strong organizational culture. Third, for local governments, the results of this research can be used as a consideration in formulating regional financial management policies, especially those related to apparatus capacity development. Local governments are expected to develop policies that emphasize a balance between improving regulations, strengthening the internal control system, and improving the quality of human resources as the main implementers of financial management. Fourth, for future researchers, it is recommended to develop this research by adding other variables that have the potential to affect the quality of local government financial statements, such as the use of information technology, organizational commitment, organizational culture, or the role of internal supervision. In addition, further research can use a broader research object or a different method approach, such as qualitative or mixed methods, to gain a more comprehensive understanding of the factors that affect the quality of local government financial statements.

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