

**The Effect of Human Resources Competency, Understanding of Government Accounting Standards, Internal Control Systems, Utilization of Information Technology on The Quality of Financial Statements Government of Bukittinggi City**

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**Abstract**

This study aims to determine the effect of human resource competence, understanding of government accounting standards, internal control systems, utilization of information technology on the quality of financial reports of the Bukittinggi City Government, both partially and simultaneously. This study is a quantitative study with primary data sources in the form of questionnaires. The population of this study were all employees in 28 Regional Government Work Units (SKPD) of the Bukittinggi City Government. Using purposive sampling, with the criteria of employees working in the finance department, who are directly involved in the preparation of financial reports: Head of Finance Sub-Division, Accounting Staff and Treasurer, Total samples obtained were 93 people. Data analysis used multiple linear regression with SPSS software version 20.00. The results of the study showed that simultaneously the variables of human resource competence, understanding of government accounting standards, internal control systems, utilization of information technology had an effect on the quality of financial reports. Partially the variable of human resource competence did not affect the quality of financial reports, while the variables of understanding of government accounting standards, internal control systems, utilization of information technology had an effect on the quality of financial reports.

**Keywords:** quality of financial reports; human resource competency; understanding of government accounting standards; internal control systems; utilization of information technology

**1. Introduction**

With regional autonomy, regional governments have broad rights and authorities to use their financial resources according to the needs and aspirations of the people developing in the region. The rights and authorities given to the regions are essentially a mandate that must be accounted for in an accountable and transparent manner, both to the people in the regions and to the central government which has distributed balancing funds to all regions in Indonesia.

One form of regional government accountability is by issuing various financial reports, one of which is the Regional Government Financial Report (LKPD). Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management explains the responsibility of regional governments for financial reports that are presented fairly in accordance with Government Accounting Standards, and financial reports must be in accordance with adequate internal controls so that the financial reports are free from material misstatements. Therefore, the quality of information in financial reports in accordance with PP number 71 of 2010

in the form of financial reports must be: (a) relevant, (b) reliable, (c) comparable, (d) understandable.

Financial statements are prepared to provide reliable and relevant information regarding the financial position and all transactions carried out by a reporting entity during a reporting period. Specifically related to state financial management, government financial statements are primarily used to compare the realization of revenues, expenditures, transfers, and financing with the established budget, assess financial conditions, evaluate the effectiveness and efficiency of a reporting entity, and help determine its compliance with laws and regulations.

Each financial statement of a reporting entity in the regional government is audited by the Audit Board of Indonesia in accordance with the mandate of Law Number 15 of 2004 concerning Audit of State Financial Management and Accountability, the Audit Board of Indonesia (BPK) as a free and independent body has the responsibility to audit or audit state (regional) financial management. To measure the accountability report presented by the government, the BPK provides an opinion in accordance with the facts, regulations and laws that have been established.

Financial audits are conducted in order to provide an opinion on the fairness of financial information presented in the financial statements. The opinion of the regional government financial statements can be used as one of the basic benchmarks in understanding government accounting standards on an accrual basis. If the LKPD (Regional Government Financial Statement) provides an unqualified opinion and a qualified opinion, then the understanding of the accrual basis can be said to be good, if it produces an opinion that does not provide an opinion or is unfair, then the understanding of the accrual basis can be said to be bad.

Achieving a WTP opinion from the BPK is an achievement because in the financial report of an entity, the opinion is a predicate given by the BPK and the BPK has assessed that everything is presented fairly, so it can be said that achieving a WTP opinion is an obligation for every entity audited by the BPK, then the BPK audit does not only stop at providing an opinion but there are other obligations for the entity to follow up on the recommendations of the BPK audit results, aiming to improve the Internal Control System (SPI) and compliance with laws and regulations.

The opinion of the financial report of the Bukittinggi City regional government from the BPK is WTP in 2022, which is the tenth consecutive WTP achievement. With the achievements of the opinions obtained, however, there are still many problems found that are quite high each period and have increased. The findings and follow-up to the BPK's recommendations are partly motivated by problems caused by several factors: including the quality of Human Resources, understanding of SAP and internal control systems (Nurmiati, 2016).

In improving the reliability of regional financial reports, the human resource element plays a major role as a driver of the internal control system, understanding government accounting standards on an accrual basis and utilizing information technology. Research conducted by Roni, et al. (2019), states that if human resource management, especially in the financial administration section, is not carried out properly, it will result in the resulting financial reports being of poor quality because the human resources who do it do not have adequate competence.

Research conducted by Azlan, et al (2015), Kurniawati, et al (2018), Ramadhani, et al (2018), Oktavia, et al (2019), Harlinda (2016) with the results that Human Resource Competence, Utilization of Information Technology, Internal Control Systems, and Understanding of Government Accounting Standards have an effect on the Quality of Regional Financial Reports.

In government agencies, it is mandatory to use information technology, especially the regional financial information system as stated in Government Regulation Number 65 of 2010 replacing Government Regulation Number 56 of 2005. The replacement of this Government Regulation was carried out to improve the regional financial information system that is relevant, timely, accurate and accountable. Obstacles in the implementation of information technology include, the condition of hardware that requires costs in its maintenance, and the condition of software that requires a lot of money because it is purchased legally, as well as the condition of its

users, namely human resources.

Research conducted by Roni, et al (2019), Syahadatina, et al (2016) with the result that Human Resource Competence has no effect on the Quality of Financial Reports, while research conducted by Sundari, et al (2019), Pangestu, et al (2019) with the result that the Utilization of Information Technology has no effect on the Quality of Financial Reports.

Research by Yensi, et al (2014) with the result that the Internal Control System has no effect on the Quality of Regional Government Financial Reports. Meanwhile, research by Sari, et al (2016) with the result that the Implementation of SAP has no effect on the Quality of Regional Government Financial Reports.

Several previous studies that have been described above show inconsistent results. With this research gap, this study wants to further examine the influence of human resource competence, understanding of government accounting standards, internal control systems and utilization of technology on the quality of financial reports with the object of this research being carried out at SKPD in the Bukittinggi City Regional Government.

## **2. Literature Review**

### **The Influence of Human Resource Competence on the Quality of Financial Reports**

In producing good financial reports, good human resource competency is very necessary, because it will produce good performance. Therefore, good human resource competency will affect the quality of financial reports (Sundari, 2019). Research conducted by Oktavia (2019) provides evidence that human resources affect the quality of financial reports produced by regional work units. This means that the better the level of human resource competency, the better the quality of the Regional Financial Report produced.

**The Influence of Understanding Government Accounting Standards (SAP) on the Quality of Financial Reports**  
Government Accounting Standards are principles used to improve previously used systems, so that the information in the financial statements is very accurate and minimizes errors. Employees who cannot understand and apply accounting logic will result in errors in the financial statements made and there will be a discrepancy between the financial statements and the applicable government accounting standards, so that the financial statements have low quality. Ramadhani's research (2018) provides evidence that understanding government accounting standards affects the quality of financial statements produced by regional work units. This means that the financial statements have been presented using government accounting standards in full.

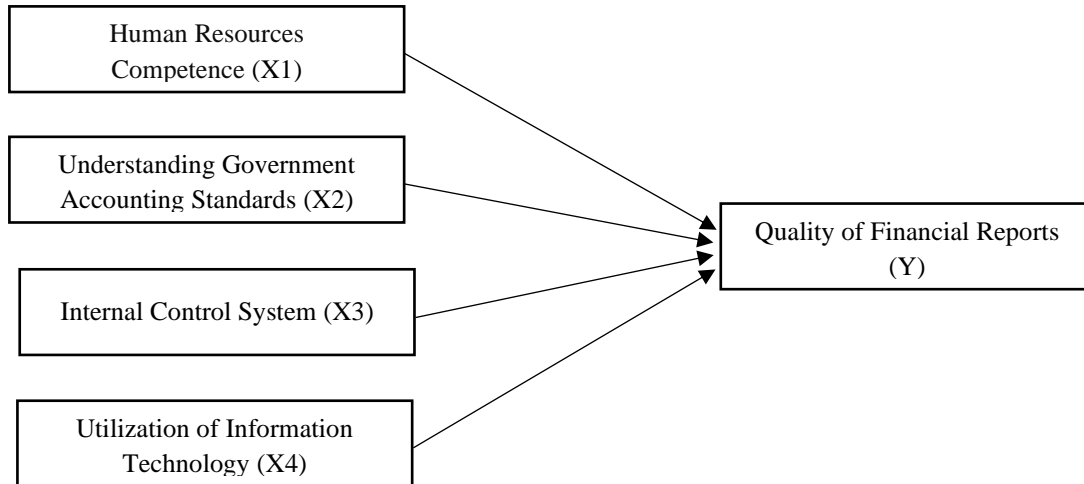
### **The Influence of Internal Control System (SIP) on the Quality of Financial Reports**

The Internal Control System is implemented to carry out supervision and control, especially in preparing LKPD to comply with applicable standards to achieve quality LKPD. The better the internal control system owned by an entity/organization, the better the quality of the financial report produced, so it can be said that the internal control system will have a positive influence on the quality of financial reports (Sundari, 2019). Research conducted by Pangestu (2019) provides evidence that the internal control system affects the quality of financial reports produced by regional work units. This means that if the Internal Control System owned is better, the Quality of the Financial Report produced will be better.

### **The Influence of Utilization of Information Technology on the Quality of Financial Reports**

In producing good financial reports, the higher the level of utilization of information technology applied, the better the quality of the financial reports produced, so it can be said that the utilization of information technology can have a positive effect on the quality of financial reports (Sundari, 2019). The use of appropriate information technology will be able to support the realization of quality financial reports. Research conducted by Kurniawati (2018) and Azlan (2015) provides evidence that information technology has an effect on the quality of financial reports produced by regional work units. This means that information technology is very helpful in compiling government financial reports and makes it easier to process, process, and store financial data systematically. The use of information technology will minimize various errors, because all financial management activities will be recorded more systematically and will ultimately be able to improve the quality of regional financial reports.

This study uses the following conceptual framework



**Figure 1 Conceptual Framework**

### 3. Methods

The type of research used is quantitative research. Research was conducted in the Bukittinggi City Government, West Sumatra. The population of this study were all employees in 28 SKPDs of the Bukittinggi City Government. Using purposive sampling, with the criteria of employees working in the finance department, who are directly involved in the preparation of financial reports, namely, Head of Finance, Accounting Staff and Treasurer, so that the total sample obtained was 93 people

The dependent variable in this study is the quality of the Bukittinggi City Government's financial reports and the independent variables are Human Resource Competence, Understanding of Government Accounting Standards, Internal Control Systems, Utilization of Information Technology.

Table 1 Operational Definition of Variables

No.	Variable and Definition	Indicators	Scale
1.	Human Resources Competence (X1) The abilities and characteristics possessed by a civil servant, in the form of knowledge, skills and behavioral attitudes required in carrying out his/her job duties. Government Regulation Number 101 of 2000	1. Knowledge 2. Skills 3. attitudes behavior	likert
2.	Understanding Government Accounting Standards (X2) Government Accounting Standards are accounting principles applied in preparing and presenting government financial reports. Government Regulation Number 71 of 2010	1. Asset Recognition 2. Liability Recognition 3. Revenue Recognition 4. Expense and Expenditure Recognition	likert
3.	Internal Control System (X3) The Internal Control System is an integral process of actions and activities carried out continuously by management and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliable financial reporting, securing state assets, and compliance with laws and regulations. Government Regulation Number 60 of 2008	1. control environment 2. risk assessment 3. control activities 4. information and communication 5. internal control monitoring	likert

4.	Utilization of Information Technology (X4) Information Technology is a technology that is not only limited to computer technology (hardware and software) that will be used to process and store information, but also includes communication technology to send or disseminate information. (Martin , 1999)	1. hardware 2. software 3. network	likert
5.	Quality of Financial Reports (Y) The quality of financial reports is a normative measure that needs to be realized in accounting information so that it can fulfill its objectives or produce quality information. Government Regulation Number 71 of 2010	1. Relevant 2. Reliable 3. Comparable 4. Understandable	

Source: Previous Research

Data analysis using descriptive statistics, data quality tests, classical assumption tests and hypothesis tests with the help of computers through the IBM SPSS for Windows program.

#### 4. Data Collection

The questionnaire return rate can be seen in table 2

Table 2. Questionnaire Return Rate

No	Information	Amount	Percentage
1	The questionnaire was distributed	93	100%
2	Unreturned questionnaires	0	0%
3	Kuisisioner yang kembali	93	100%
4	Kuesioner yang tidak dapat diolah	6	6.45%
5	Kuesioner yang diolah	87	93.55%

Source : 2024 primary data processing results

Description of the respondents' identities in this study based on gender, age, educational background, level of education and length of service. The following presents the results of the respondents' descriptions obtained from the respondents' answers to the questions asked by the researcher.

Table 3. Respondent Description Test Results

No	characteristics	Kategori	Amount	Percentage
1	Gender	Male	18	20.7
		Female	69	79.3
2	Age	30 - 35 Years	25	28.7
		36 - 40 Years	24	27.6
		41 - 45 Years	15	17.2
		46 - 50 Years	11	12.6
		> 50 Years	12	13.8
3	Level of education	SMA	12	13.8
		D3	20	23.0
		S1	45	51.7
		S2	10	11.5
		Other	0	0.0
4	Educational Background	Akuntansi	28	32.2
		Manajemen	12	13.8
		Other	47	54.0

5	Length of Term	1 - 5 Years	65	74.7
		6 - 10 Years	18	20.7
		11 - 15 Years	4	4.6
		> 15 Years	0	0.0

Source : primary data processing results

The function of descriptive is to provide an overview or description of the data being studied, seen from the average value (mean), standard deviation, maximum, minimum and level of respondent achievement (TCR).

Table 4. Descriptive Statistics

Variabel	N	Min.	Max.	Mean	Std. Dev	TCR	Keterangan
Human ResourcesCompetence	87	32	92	72.47	8.557	76.29	Good Enough
Understanding Government Accounting Standards	87	60	150	116.77	13.662	77.85	Good Enough
Internal Control System	87	71	96	80.48	5.704	80.48	Good
Utilization of Information Technology	87	47	70	56.51	5.26	80.72	Good
Quality of Financial Reports	87	39	65	52.98	4.075	81.50	Good
Valid N (listwise)	87						

Source: Data Processing Results

Validity test in this study uses Pearson product moment analysis. Based on the validity test of the research variables, the calculated r value of each is greater than the r table value. It can be concluded that the statement items of the variables used are valid. Therefore, all statement items on the variables can be used for further testing.

Reliability testing in this study uses Cronbach's Alpha analysis. From the results of the reliability test using the Cronbach's Alpha statistical test, it shows that all variables used in the study have a Cronbach's Alpha value > 0.60. This shows that all respondents' answers are consistent in answering each item that measures each variable. Therefore, it can be concluded that the questionnaire used to collect research data is very reliable.

In this study, the normality test used the one sample Kolmogorov Smirnov test with a significance level of 0.05. From the results of the normality test, a significance value of 0.968 was obtained, which is greater than 0.05. This shows that the data used in the study are normally distributed. Thus, the assumption or requirement of normality in the regression model has been met.

To detect the presence or absence of multicollinearity symptoms in the regression model, namely by looking at the tolerance value and variance inflating factor. From the results of the multicollinearity test, the tolerance value of the collinearity statistic is greater than 0.10 and the VIF value is less than 10. This shows that there are no symptoms of multicollinearity between independent variables.

In this study to detect the presence or absence of heteroscedasticity symptoms in the regression model by looking at the Scatterplots image pattern. Based on the Scatterplots image above, it is known that:

- Data points are spread above and below or around the number 0
- The points do not gather only above or below
- The distribution of data points does not form a wavy pattern that widens then narrows and widens again
- The distribution of data points is not patterned

Thus, it can be concluded that there is no heteroscedasticity problem, so that a good regression model can be met.

## 5. Results and Discussion

This study uses multiple linear regression analysis to find the influence of human resource competence, understanding of government accounting standards, internal control systems, utilization of information technology on the quality of financial reports. The following are the results of multiple linear regression analysis:

Table 5 Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients
	B
(constant)	11.815
Human ResourcesCompetence	0.028
Understanding Government Accounting Standards	0.119
Internal Control System	0.116
Utilization of Information Technology	0.196

Source: Data Processing Results

From the table above, information about the regression equation is obtained. From the results of the study, it was found that the linear regression equation of this study is

$$Y = 11.815 + 0.028 X_2 + 0.119 X_2 + 0.116 X_3 + 0.196 X_4.$$

In this study, the t-test was used to find the influence of human resource competence, understanding of government accounting standards, internal control systems, and utilization of information technology on the quality of financial reports individually.

Table 6 t-Test Results

No	Variabel	alpha	significance	t statistics	t table
1	Human Resources Competence (X1)	0.050	0.508	0.665	1.989
2	Understanding Government Accounting Standards (X2)	0.050	0.000	4.259	1.989
3	Internal Control System (X3)	0.050	0.034	2.161	1.989
4	Utilization of Information Technology (X4)	0.050	0.007	2.755	1.989

Source: Data Processing Results

Based on the table above, it is known that:

1. The significance value of the Human Resource Competence variable (X1) is 0.508, because the significance value of 0.508 > probability 0.05, it can be concluded that the hypothesis is rejected, meaning that there is no influence of Human Resource Competence (X1) on the quality of financial reports (Y). And if seen from the comparison of the calculated t value with the t table, it is known that the calculated t value is 0.665. Because the calculated t value of 0.665 < t table 1.989, it can be concluded that the hypothesis is rejected, meaning that there is no influence of Human Resource Competence (X1) on the quality of financial reports (Y).
2. The significance value of the variable Understanding of Government Accounting Standards (X2) is 0.000, because the significance value of 0.000 < probability 0.05, it can be concluded that the hypothesis is accepted, meaning that there is an influence of Understanding of Government Accounting Standards (X2) on the quality of financial reports (Y). And if seen from the comparison of the calculated t value with the t table, it is known that the calculated t value is 4.259. Because the calculated t value of 4.259 > t table 1.989, it can be concluded that the hypothesis is accepted, meaning that there is an influence of Understanding of Government Accounting Standards (X2) on the quality of financial reports (Y).
3. The significance value of the Internal Control System variable (X3) is 0.034, because the significance value of 0.034 < probability 0.05, it can be concluded that the hypothesis is accepted, meaning that there is an influence of the Internal Control System (X3) on the quality of financial reports (Y). And if seen from the comparison of the calculated t value with the t table, it is known that the calculated t value is 2.161. Because the calculated t

value of  $2.161 > t \text{ table } 1.989$ , it can be concluded that the hypothesis is accepted, meaning that there is an influence of the Internal Control System (X3) on the quality of financial reports (Y).

4. The significance value of the Information Technology Utilization variable (X4) is 0.007, because the significance value of  $0.007 < \text{probability } 0.05$ , it can be concluded that the hypothesis is accepted, meaning that there is an influence of Information Technology Utilization (X4) on the quality of financial reports (Y). And if seen from the comparison of the calculated t value with the t table, it is known that the calculated t value is 2.755. Because the calculated t value of  $2.755 > t \text{ table } 1.989$ , it can be concluded that the hypothesis is accepted, meaning that there is an influence of Information Technology Utilization (X4) on the quality of financial reports (Y).

The F test in this study is to find the influence of human resource competence, understanding of government accounting standards, internal control systems, and utilization of information technology on the quality of financial reports together. Based on the F Test, it is known that the significance value of the variable of human resource competence, understanding of government accounting standards, internal control systems, utilization of information technology is 0.000, because the significance value of  $0.000 < \text{probability } 0.05$ , it can be concluded that the hypothesis is accepted, meaning that there is an influence of human resource competence, understanding of government accounting standards, internal control systems, utilization of information technology on the quality of financial reports (Y). And if seen from the comparison of the calculated F value with the F table, it is known that the calculated F value is 31.926. Because the calculated F value of  $31.926 > F \text{ table } 2.48$ , it can be concluded that the hypothesis is accepted, meaning that there is an influence of human resource competence, understanding of government accounting standards, internal control systems, utilization of information technology on the quality of financial reports (Y).

The coefficient of determination (R Square or R Square) is useful for predicting and seeing how much influence variable X contributes simultaneously (together) to variable Y. Based on the test results, the R square value is 0.609. The relationship is perfect if (100%) or close to perfect if there are other independent variables included in the study. So it can be concluded that human resource competence, understanding of government accounting standards, internal control systems, utilization of information technology together affect the quality of financial reports by 60.9% while the remaining 39.1% is influenced by other variables.

### 5.3. Results and Discussion

#### The Influence of Human Resource Competence on the Quality of Financial Reports

Based on the results of this study, it can be seen that the human resource competency variable (X1) does not affect the financial report quality variable (Y). This means that employees who carry out accounting or financial administration functions do not have adequate competency so that they do not improve the quality of financial reports.

The results of this study are supported by research conducted by Mohammad Roni, Lalu Hamdani Husnan, and Nur Fitriah (2019) with the research title "Determinants of the Quality of Financial Reports of Work Units in the Payment Area of the Mataram State Treasury Service Office" with the results that human resource competency does not affect the quality of financial reports.

In addition, this discussion is also in accordance with research conducted by Rika Syahadatina and Ismiatika Fitriyana (2016) with the research title "The Influence of Human Resources in the Financial Sector and Internal Control Systems on the Quality of Regional Government Financial Reports" with the results that human resource competency does not affect the quality of financial reports.

#### The Effect of the Use of Accounting Information on MSME Income

Based on the results of the analysis above, it can be seen that the Use of Accounting Information is in the good category. The second hypothesis states that the use of Accounting Information has a positive and significant effect on the income of MSMEs in Bukittinggi City. The research is in line with research conducted by Murniati (2023) which found that the use of accounting information systems in MSMEs in West Sumatra has a positive influence on business income

#### The Influence of Understanding Government Accounting Standards (SAP) on the Quality of Financial Reports

Based on the results of this study, it can be seen that the variable of understanding government accounting

standards (X2) has an effect on the variable of financial report quality (Y). This means that the more employees who carry out accounting or financial administration functions understand government accounting standards, the better the quality of the financial reports produced.

The results of this study are supported by research conducted by Mohammad Roni, Lalu Hamdani Husnan, and Nur Fitriah (2019) with the research title "Determinants of the Quality of Financial Reports of Work Units in the Payment Area of the Mataram State Treasury Service Office" with the results that the application of government accounting standards has an effect on the quality of financial reports.

In addition, this discussion is also in accordance with research conducted by Melati Ramadhani, Ayu Noorida Soerono, Windu Mulyasari (2018) with the research title "The Influence of Human Resources, Internal Control Systems, Information Technology, and Understanding of Accrual Basis on the Quality of Regional Government Financial Reports (Study on Regional Government Organizations in Banten Province)" with the results that understanding the accrual basis has an effect on the quality of financial reports.

#### The Influence of Internal Control System (SIP) on the Quality of Financial Reports

Based on the results of this study, it can be seen that the internal control system variable (X3) has an effect on the financial report quality variable (Y). This means that the better the control system implemented by SKPD, the better the quality of the financial reports produced.

The results of this study are supported by research conducted by Marisa Eka Pangestu, Khusnatul Zulfa Wafirotn, and Arif Hartono (2019) with the research title "The Effect of Human Resource Quality, Internal Control Systems, and Utilization of Information Technology on the Quality of Financial Reports in Regional Work Units (SKPD) of Ponorogo Regency" with the results that the internal control system has an effect on the quality of financial reports.

In addition, this discussion is also in accordance with the research conducted by Melati Ramadhani, Ayu Noorida Soerono, Windu Mulyasari (2018) with the research title "The Influence of Human Resources, Internal Control Systems, Information Technology, and Understanding of Accrual Basis on the Quality of Regional Government Financial Reports (Study on Regional Government Organizations in Banten Province)" with the results that the internal control system has an effect on the quality of financial reports.

#### The Influence of Utilization of Information Technology on the Quality of Financial Reports

Based on the results of this study, it can be seen that the variable of information technology utilization has an effect on the variable of financial report quality (Y). This means that the more information technology is utilized by employees who carry out accounting or financial administration functions, the better the quality of the financial reports produced.

The results of this study are supported by research conducted by Nilam Sari, Amir Hasan and Volta Diyanto (2016) with the research title "The Effect of Human Resource Capacity, Accounting Understanding, SAP Implementation, Information Technology Utilization, and Internal Control Systems on the Quality of Regional Government Financial Reports (Empirical Study on Regional Government Work Units of Bungo Regency)" with the results that the utilization of information technology has an effect on the quality of financial reports.

In addition, this discussion is also in accordance with research conducted by Intan Kurniawati, Rispantyo, and Djoko Kristianto (2018) with the research title "The Effect of Human Resource Quality, Information Technology Utilization and Accounting Internal Control Systems on the Reliability of Financial Reports" with the results that the utilization of technology has an effect on the quality of financial reports.

Human Resource Competence, Understanding of Government Accounting Standards, Internal Control Systems, Utilization of Information Technology collectively influence the Quality of Regional Government Financial Reports.

Based on the results of this study, it can be seen that the variables of human resource competency, understanding of government accounting standards, internal control systems and utilization of information technology have an effect on the variable of financial report quality (Y). This means that all independent variables (X) together affect the quality of the resulting financial reports.

## 6. Conclusion

Based on the results of hypothesis testing and the findings in the previous chapter regarding the influence of human resource competency, understanding of government accounting standards, internal control systems, and utilization of information technology on the quality of financial reports of the Bukittinggi City government, the following conclusions can be drawn:

- a. Human Resource Competence does not affect the Quality of the Financial Reports of the Bukittinggi City Regional Government.
- b. Understanding of Government Accounting Standards affects the Quality of Financial Reports of the Bukittinggi City Regional Government. So the more financial employees understand about government accounting standards, the better the quality of the financial reports produced.
- c. The internal control system affects the quality of the financial report of the Bukittinggi City Government. So the more financial employees implement the internal control system, the better the quality of the financial report produced.
- d. The use of Information Technology affects the Quality of the Financial Reports of the Bukittinggi City Government. So the more financial employees utilize information technology, the better the quality of the financial reports produced.
- e. Simultaneously (together) Human Resource Competence, Understanding of Government Accounting Standards, Internal Control Systems, Utilization of Information Technology have an impact on the Quality of the Financial Reports of the Bukittinggi City Regional Government.

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