

DAFTAR PUSTAKA

- Asri, F., Damayanti, R. A., & Nirwana. (2023). Dampak Implementasi Standar Akuntansi dan Sistem Pengendalian Intern Pemerintah terhadap Akuntabilitas Keuangan Pemerintah. *Jurnal Ilmiah Akuntansi Peradaban*, 9(1), 73–85.
- Astawa, I. P., & Sukawati, T. G. R. (2018). Local Culture, Internal Marketing and Employee Satisfaction in Improving Financial Performance: A Case Study of Microfinance Institutions in Bali. *Journal of Management and Marketing Review*, Vol. 3(2).
- Badan Pusat Statistik Kabupaten Buton. (2023). *Kabupaten Buton dalam angka 2023*. BPS Kabupaten Buton.
- Briando, B., Ajis, M. N., Triyuwono, I., & Ludigdo, U. (2024). Human Resources Competence in State Financial Management: Malay Cultural Perspective. *Jurnal Akuntansi Multiparadigma*, 15(1), 142–157.
- Chatman, J. A., Caldwell, D. F., O'Reilly, C. A., & Doerr, B. (2014). Parsing Organizational Culture: How the Norm for Adaptability Influences the Relationship between Culture Consensus and Financial Performance in High-Technology Firms. *Journal of Organizational Behavior*, 35(6), 785–808.
- Damayanti, A. Y. (2024). Pengaruh Pemanfaatan Teknologi Informasi Akuntansi, Kompetensi SDM, dan Pengendalian Internal terhadap Kualitas Laporan Keuangan Pemerintah Daerah pada OPD Kabupaten Kebumen. *Journal of Creative Student Research*, 2(3), 211–224.
- Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*, 13(3), 319–340.
- Ferlia, T. M., Setyowati, S. W., Retnasari, A., & Irianto, M. F. (2023). Pengaruh Akuntabilitas, Transparansi dan Sistem Pengendalian Intern Pemerintah terhadap Kualitas Laporan Keuangan Daerah (Studi Kasus pada BKAD Kabupaten Malang). *Jurnal Akuntansi Neraca*, 1(2), 45–56.
- Freeman, R. E. (2010). *Strategic Management: A Stakeholder Approach* (1st ed.). Cambridge: Cambridge University Press.
- Gasperz, J. (2019). Pengaruh kompetensi sumber daya manusia, sistem pengendalian intern, dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan (Studi pada Badan Pusat Statistik Wilayah Maluku). *Jurnal Bisnis, Manajemen dan Perbankan*, 5(2), 40–46.
- Ghozali. (2016). Aplikasi analisis multivariate dengan program IBM SPSS 23. Semarang: *Badan Penerbit Universitas Diponegoro*.

- Haryanto, & Nugroho, A. (2019). *Integrasi nilai kearifan lokal dalam tata kelola pemerintahan dan pengelolaan keuangan daerah*. Jurnal Administrasi Publik, 14(2), 145–158.
- Heinrich, A., & Probohudono, A. N. (2023). Pengaruh sistem pengendalian intern pemerintah (SPIP) dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan pemerintah daerah: Studi kasus pada pemerintah Kabupaten Kaimana. *KONSTELASI: Konvergensi Teknologi dan Sistem Informasi*, 3(2), 411–424.
- Hidayat, A. R. (2025). The effect of organizational culture and organizational commitment on performance in government agencies X. *Greenation International Journal of Tourism and Management*, 2(4), 325–334.
- Hirawan, A., & Widarjo, W. (2025). The influence of SPIP maturity and SAKIP quality on the performance of local government financial management. *International Journal of Economics, Business and Management Research*, 9(1), 299–310.
- Hofstede, G. (2010). *Cultures and organizations: Software of the mind* (3rd ed.). McGraw-Hill.
- Indriani, R., & Siswantoro, D. (2023). Evaluasi penerapan sistem pengendalian intern pemerintah (SPIP) pada satuan kerja X. *Owner*, 7(4), 3006–3017.
- Jatmiko, B., Irawan, D., Machmuddah, Z., & Laras, T. (2020). Factors affecting regional government financial statements: Evidence from Indonesia. *Academic Journal of Interdisciplinary Studies*, 9(2), 89.
- Jogiyanto, & Abdillah. (2009). *Konsep dan aplikasi PLS (Partial Least Square) untuk penelitian empiris*. Yogyakarta: BPFE.
- Komala, L., Pamungkas, I. B., & Rodiyana, N. (2023). Pengaruh teknologi informasi dan motivasi terhadap kinerja: Tinjauan literatur. *Scientific Journal of Reflection: Economic, Accounting, Management and Business*, 6(3), 716–724.
- Krisandi, Y., & Sayekti, F. (2021). Faktor-faktor yang mempengaruhi kualitas laporan keuangan pada Sekretariat Daerah Kabupaten Sleman (Factor affecting the quality of financial statements at the Regional Secretariat of Sleman Regency). *Jurnal Riset Akuntansi dan Auditing*, 8(1), 1–17.
- Kuras, P., Simanjuntak, R. M. P., & Purba, S. (2024). Digital accounting information system implementation at BPKAD Samosir District. *Jurnal Akuntansi*, 14(1), 42–58.
- Kusumedi, P., & Rizal Hb, A. (2010). Analisis stakeholder dan kebijakan pembangunan KPH model Maros di Provinsi Sulawesi Selatan. *Jurnal Analisis Kebijakan Kehutanan*, 7(3), 179–193.

- Lestari, D., Kusumawati, N. P. A., & Nuratama, I. P. (2022). Peran Kompetensi Sumber Daya Manusia dalam Memoderasi Hubungan Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan LPD se-Kecamatan Penebel. *Hita Akuntansi dan Keuangan*, 3(1), 268–284.
- Loe Mau, C., Sonbay, Y. Y., Bibiana, R. P., Perseveranda, M. E., Manafe, H. A., & Man, S. (2023). Pengaruh pemanfaatan teknologi informasi, pengawasan keuangan daerah dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan pemerintah Kabupaten Belu. *Jurnal Manajemen Pendidikan dan Ilmu Sosial*, 4(1), 289–299.
- Mahendra, A., Faridah, F., & Oktarida, A. (2022). Analisis rasio kondisi keuangan pemerintah daerah di Kota Palembang pada tahun 2016-2020. *Jurnal Syntax Admiration*, 3(8), 952–972.
- Mardiasmo. (2009). *Akuntansi sektor publik* (Edisi revisi). Yogyakarta: Andi.
- Masnawati. (2015). Pengaruh kompetensi dan motivasi terhadap kinerja pegawai. *Jurnal Akuntansi Pemerintahan*, 3(2), 44–57.
- Nauli, S., & Daito, A. (2024). The influence of human resource competency and utilization of information technology on the quality of regional government financial reports with internal control as a moderating variable (Study on Bekasi City Government). *Dinasti International Journal of Economics, Finance & Accounting*, 5(3), 1854–1860.
- Nirwana. (2015). *Analisis kondisi keuangan pemerintah daerah di Sulawesi Selatan* (Disertasi, Program Doktor Ilmu Ekonomi, Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin). Makassar.
- Nurmandi, A., & Kim, S. (2015). *The role of local culture and social norms in the implementation of e-government in the public sector*. *International Journal of Public Sector Management*, 28(3), 207–220.
- Prasetyo, F. J., Sumantri, S. H., Sudirman, & Umiyati, S. (2024). The influence of human resource competencies on the quality of financial statements: Lessons from Indonesia. *Social Science and Humanities Journal*, 8(07), 4508–4516.
- Puspitawati, L., & Virginia, M. (2022). Human Resources Competency in the Successful of Financial Digitization and Its Impact on the Financial Statement Performance in Society 5.0. *Proceeding of International Conference on Business, Economics, Social Sciences, and Humanities*, 746–757.
- Ritonga, I. T. (2015). Developing a measure of local government's financial condition. *Journal of Indonesian Economy and Business*, 29(2).

- Rondinelli, D. A. (1981). Government decentralization in comparative perspective: Theory and practice in developing countries. *International Review of Administrative Sciences*, 47(2), 133–145.
- Rulinawaty, Samboteng, L., Purwanto, A. J., Kuncoro, S., Jasrial, Tahlilie, M. H., Efendi, Y., & Karyana, A. (2024). Investigating the influence of the updated DeLone and McLean information system (IS) success model on the effectiveness of learning management system (LMS) implementation. *Cogent Education*, 11(1).
- Setyo, D., & Yandi, A. (2022). Model Kinerja Karyawan: Kompetensi, Kompensasi dan Motivasi. *Jurnal Ilmu Multidisiplin*, 1(1), 1–10.
- Sudirman, Wasistiono, S., Jeddawi, M., & Kawuryan, M. W. (2024). The cultural aspects of organizations and their influence on the performance of financial management in the regional government of Jambi Province. *International Journal of Science and Society*, 6(2), 248–260.
- Sujito, A., Lestari, N., & Firdaus, V. (2022). Analysis of Discipline, Organizational Culture and Public Service Performance. *Indonesian Journal of Law and Economics Review*, 17.
- Suliyantini, L., & Kusmuriyanto, K. (2017). The Effect of Human Resources Competency and Accrual Based Government Accounting Standard Implementation on the Quality of Local Government Financial Statement with the Implementation of Internal Control System as a Mediating Variable. *Accounting Analysis Journal*, 6(1), 19–26.
- Sutrisna, M., Nadirsyah, N., & Indayani, I. (2022). The effect of human resource competence, utilization of information technology, internal control systems, and application of government accounting standards on the quality of financial reporting (Study on South Aceh Government SKPK). *International Journal of Business, Economics, and Social Development*, 3(3), 124–134.
- Warsita, B. (2018). Kecenderungan global dan regional dalam pemanfaatan teknologi informasi dan komunikasi untuk pendidikan. *Jurnal Teknodik*, 10(19), 69–98.
- Welly, W. (2021). Pengaruh sistem pengendalian intern pemerintah terhadap kinerja organisasi perangkat daerah di Provinsi Sumatera Selatan. *Jurnal Media Wahana Ekonomika*, 18(1), 133.