

The Impact of Accountability and Transparency on Financial Report Quality (Case Study at the Regional Office of the Ministry of Religious Affairs, Gorontalo Province)

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Abstract.

This study aims to analyze the influence of accountability and transparency on the quality of financial statements at the Regional Office of the Ministry of Religious Affairs of Gorontalo Province. The background of this research is based on the importance of financial statement quality as a form of public accountability in realizing good governance. The phenomenon of significant fluctuations in balance sheet accounts, increasing operational deficit reports, and inconsistencies in financial disclosure indicate that there are still problems in the implementation of accountability and transparency principles. This study uses a quantitative approach with a survey method through distributing questionnaires to employees involved in the management and preparation of financial statements. The data were analyzed using multiple linear regression analysis techniques to determine the effect of each variable on the quality of financial statements. The results of this study are expected to provide an overview of the importance of implementing accountability and transparency in improving the quality of financial statements that are relevant, reliable, understandable, and comparable in accordance with Government Accounting Standards (SAP). In addition, this study is expected to become an evaluation material for government institutions in strengthening a transparent and accountable financial management system and increasing public trust in the management of state funds.

Keywords: *Accountability, Transparency, Financial Statement Quality, Good Governance, Ministry of Religious Affairs of Gorontalo Province.*

I. INTRODUCTION

Financial reports in public sector organizations are not simply a collection of periodic figures, but rather a concrete manifestation of the social contract between the government as manager and the public as resource owners. In the era of bureaucratic reform, every government agency is required to focus not only on budget absorption but also on the quality of the financial information presented, demonstrating clean government. The quality of financial reports is a crucial indicator in assessing the extent to which public mandates are carried out with integrity and can serve as a basis for informed decision-making by stakeholders [1]. In the context of the Ministry of Religious Affairs, financial reports play a strategic role because they are directly related to budget management for education, worship, and religious services to the public. The Ministry of Religious Affairs' commitment to the principles of accountability and transparency is also consistently emphasized at every stage of financial reporting.

The quality of financial reports is determined by their ability to present relevant, reliable, comparable, and easily understood information in accordance with Government Accounting Standards (SAP). The quality of financial reports is the level of accuracy of information regarding an organization's operations and cash flows, assessed through a user needs approach and a support approach from investors and shareholders [2]. In the user needs approach, financial report quality is measured by the relevance and reliability of the information, while the investor approach emphasizes full and fair disclosure. The quality of financial reports is also closely related to the implementation of accountability and transparency as a form of responsibility for the management of public funds, ensuring public and stakeholder trust [3].

Accountability is a crucial factor in improving the quality of financial reports because it creates a more structured, clear, and standardized reporting system. Accountability is a value that individuals and organizations must possess in being accountable for every activity they undertake [4]. Accountability is also defined as the obligation to explain and report all actions to the appropriate authorities. In financial management, accountability is reflected in financial reports that are prepared carefully, transparently, and in

accordance with accounting standards, allowing them to be used to objectively assess organizational performance [5]. Various empirical studies have shown that strengthening accountability mechanisms and standardized procedures is positively associated with improving the quality of financial reports, particularly in terms of the accuracy, clarity, and reliability of information presented to the public and external auditors.

In addition to accountability, transparency is also a key principle in public sector financial management. Transparency in financial reports refers to openness, clarity, and easy access to financial information for all stakeholders [6]. Information regarding financial position, operating results, and accounting policies must be presented completely, honestly, and easily understood to avoid ambiguity in decision-making. Transparency helps reduce information asymmetry between internal and external parties, thereby minimizing errors, manipulation, and misinterpretation of financial reports. Transparency has a positive and significant effect on the quality of financial reports, while accountability has no significant effect [3]. These findings demonstrate the importance of implementing both principles in improving the quality of financial reporting and building public trust.

The urgency of financial reporting quality at the Regional Office of the Ministry of Religious Affairs of Gorontalo Province is evident from significant fluctuations in several balance sheet accounts for the 2023–2024 period. One prominent phenomenon is the emergence of short-term liabilities of IDR 302,894,000 in 2024, despite having no liability balance in the previous year (IDR 0). This condition raises questions about the consistency of disclosure and the accuracy of debt identification between periods, potentially reducing the comparability of financial statements. Furthermore, fixed assets increased by 6.51%, but the Operational Report Deficit (LO) soared by more than 100%, from IDR 26.55 billion to IDR 59.57 billion. There was also a 462.98% increase in inventory without adequate explanation in the Notes to the Financial Statements (CaLK). This phenomenon indicates challenges in implementing accountability and transparency that can impact the reliability of financial statements. Differences in the results of previous studies, such as Nurulhuda et al., (2025) who stated that accountability and transparency have a significant effect on the quality of financial reports [7], and A. N. Zubaidah & Nugraeni, (2023) who found that accountability has no effect [3], encourage the need for further research regarding the influence of these two variables on the quality of financial reports in government agencies.

II. METHODS

This study uses a quantitative approach with a survey method to analyze the influence of accountability and transparency on the quality of financial reports at the Regional Office of the Ministry of Religious Affairs in Gorontalo Province. This quantitative approach was chosen because this study aims to objectively examine the relationship between variables through numerical data processing and statistical analysis. The data used in the study were obtained directly from respondents through a questionnaire structured based on indicators of accountability, transparency, and financial report quality. This approach allows researchers to systematically and measurably measure the influence of each independent variable on the dependent variable.

The population in this study was all employees involved in the management and preparation of financial reports at the Regional Office of the Ministry of Religious Affairs in Gorontalo Province, such as financial administration officers, treasurers, financial system operators, and other finance department employees. The sampling technique used was purposive sampling, which determines the sample based on specific criteria deemed relevant to the research objectives. The research instrument used a questionnaire with a Likert scale to measure respondents' perceptions of the implementation of accountability, transparency, and financial report quality. Prior to use, the research instrument was tested for validity and reliability to ensure the accuracy and reliability of the data obtained.

The data analysis techniques in this study used descriptive statistical analysis and multiple linear regression analysis. Descriptive analysis was used to describe the condition of each research variable, while inferential analysis was used to test the research hypothesis regarding the influence of accountability and transparency on the quality of financial reports. Testing was conducted through multiple linear regression tests, t-tests, F-tests, and coefficients of determination to determine the magnitude of the influence of the

independent variables on the dependent variable. With these methods, the research results are expected to provide an empirical picture of the importance of implementing accountability and transparency in improving the quality of financial reports in government agencies.

III. RESULT AND DISCUSSION

A. Result

Table 1. Validity Test Results

No.	Research Variables	Research Indicator	r hitung	r table	Status Item
1	Accountability (X1)	X1.1	0.565	0.2377	Valid
		X1.2	0.398	0.2377	Valid
		X1.3	0.517	0.2377	Valid
		X1.4	0.570	0.2377	Valid
		X1.5	0.698	0.2377	Valid
		X1.6	0.807	0.2377	Valid
		X1.7	0.705	0.2377	Valid
		X1.8	0.646	0.2377	Valid
		X1.9	0.632	0.2377	Valid
		X1.10	0.635	0.2377	Valid
		X1.11	0.677	0.2377	Valid
		X1.12	0.499	0.2377	Valid
2	Transparency (X2)	X2.1	0.560	0.2377	valid
		X2.2	0.492	0.2377	valid
		X2.3	0.684	0.2377	valid
		X2.4	0.716	0.2377	valid
		X2.5	0.574	0.2377	valid
		X2.6	0.565	0.2377	valid
		X2.7	0.693	0.2377	valid
		X2.8	0.558	0.2377	valid
3	Financial Report Quality (Y)	Y1	0.443	0.2329	Valid
		Y2	0.739	0.2329	Valid
		Y3	0.581	0.2329	Valid
		Y4	0.708	0.2329	Valid
		Y5	0.532	0.2329	Valid
		Y6	0.689	0.2329	Valid
		Y7	0.582	0.2329	Valid
		Y8	0.646	0.2329	Valid
		Y9	0.655	0.2329	Valid
		Y10	0.511	0.2329	Valid
		Y11	0.550	0.2329	Valid
		Y12	0.721	0.2329	Valid
		Y13	0.582	0.2329	Valid
		Y14	0.407	0.2329	Valid
		Y15	0.612	0.2329	Valid
		Y16	0.572	0.2329	Valid

Based on the validity test results for the Accountability variable (X1), all statement items were declared valid because their calculated values were greater than the table value of 0.2377. The calculated

values for this variable ranged from 0.398 to 0.807, with the highest value for indicator X1.6 at 0.807 and the lowest for indicator X1.2 at 0.398. These results indicate that all indicators in the accountability variable accurately measure the researched concept and have a strong relationship with the research variables. For the Transparency variable (X2), all items were also declared valid because the calculated values for each indicator were greater than the table value of 0.2377. Item correlation values ranged from 0.492 to 0.716, indicating that all statements in the transparency variable are suitable for use as research instruments because they adequately represent the transparency variable.

Meanwhile, the validity test results for the Financial Report Quality variable (Y) showed that all indicators were declared valid because their calculated values were greater than the table value of 0.2329. The calculated values for this variable range from 0.407 to 0.739, with the highest value for indicator Y2 at 0.739 and the lowest for indicator Y14 at 0.407. These results demonstrate that all statement items in the financial report quality variable accurately and consistently measure the aspects being studied. Therefore, all research instruments used for the accountability, transparency, and financial report quality variables are valid and suitable for use in the research data collection process.

Table 2. Reliability Test Results

No.	Research Variables	Cronbach's Alpha	Tolerance Alpha	Item Status
1	Accountability (X1)	0.843	0.6	Reliabel
2	Transparency (X2)	0.755	0.6	Reliabel
3	Financial Report Quality (Y)	0.879	0.6	Reliabel

The table shows the results of the research instrument reliability test using Cronbach's Alpha values for Accountability (X1), Transparency (X2), and Financial Report Quality (Y). The Cronbach's Alpha values were 0.843, 0.755, and 0.879, respectively, with a tolerance limit (standard) of 0.6. Since all Cronbach's Alpha values were >0.6 , it can be concluded that all variables in this study are reliable. This means that the questionnaire used was consistent and appropriate for measuring each research variable.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		49
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.11730996
Most Extreme Differences	Absolute	.121
	Positive	.066
	Negative	-.121
Test Statistic		.121
Asymp. Sig. (2-tailed)		.071 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Fig. 1. Normality Test Results

Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov Test, the Asymp. Sig. (2-tailed) value was 0.071. This value is greater than the 0.05 significance level ($0.071 > 0.05$), thus it can be concluded that the residual data in this study is normally distributed. Thus, the normality assumption in the regression model has been met, making the data suitable for further analysis. Furthermore, the Test Statistic value of 0.121 indicates that the deviation of the residual distribution from a normal distribution is within acceptable limits.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	11.315	6.261		1.807	.077		
	Akuntabilitas	.531	.126	.435	4.230	.000	.734	1.362
	Transparansi	.870	.185	.485	4.714	.000	.734	1.362

a. Dependent Variable: Kualitas Laporan Keuangan

Fig. 2. Multicollinearity Test Results

The table shows the results of the multicollinearity test using Tolerance and Variance Inflation Factor (VIF) values. Based on the test criteria, the regression model is declared free of multicollinearity if the Tolerance value is >0.10 and the VIF value is <10. The test results indicate that the Accountability (X1) and Transparency (X2) variables each have a Tolerance value of 0.734 (>0.10) and a VIF value of 1.362 (<10), respectively. Therefore, it can be concluded that both independent variables do not exhibit multicollinearity, making the regression model suitable for use in this study.

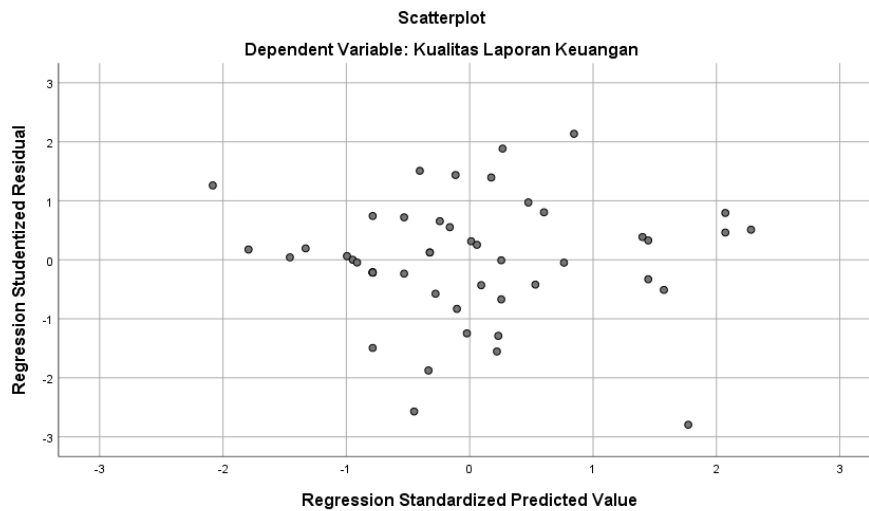


Fig. 3. Heteroscedasticity Test Results Graph

This graph shows the results of a heteroscedasticity test using a scatterplot with Financial Report Quality as the dependent variable. The graph shows the relationship between the Regression Standardized Predicted Value (X-axis) and the Regression Studentized Residual (Y-axis). Observing the graph, it appears that the points are randomly distributed, not forming a specific pattern such as wavy, tapered, or widening. They are spread both above and below zero on the Y-axis. This indicates that there are no symptoms of heteroscedasticity in the regression model. Therefore, the regression model in this study meets the classical assumptions and is suitable for use in further regression analysis.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.395	4.127		-.580	.565
	Akuntabilitas	-.056	.083	-.111	-.670	.506
	Transparansi	.222	.122	.303	1.825	.075

a. Dependent Variable: ABS_Res

Fig. 4. Multiple Linear Regression Test Results

Based on the results of the multiple linear regression test in the coefficients table, the regression equation obtained is $(Y = -2,395 - 0,056X_1 + 0,222X_2)$. The coefficient value of the Accountability variable is -0.056, indicating that each one-unit increase in accountability will decrease the value of the dependent variable by 0.056, assuming other variables remain constant. However, the Accountability variable does not have a significant effect because its significance value of 0.506 is greater than 0.05. Meanwhile, the Transparency variable has a coefficient of 0.222, meaning that each one-unit increase in

transparency will increase the dependent variable by 0.222, assuming other variables remain constant. However, the Transparency variable also does not have a significant effect because its significance value of 0.075 is greater than 0.05. Thus, partially, the Accountability and Transparency variables do not have a significant effect on the dependent variable in this research model.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	11.315	6.261		1.807	.077		
	Akuntabilitas	.531	.126	.435	4.230	.000	.734	1.362
	Transparansi	.870	.185	.485	4.714	.000	.734	1.362

a. Dependent Variable: Kualitas Laporan Keuangan

Fig. 5. t-Test Results

Based on the t-test results in the coefficients table, the Accountability variable has a regression coefficient of 0.531 with a significance value of 0.000, which is less than 0.05. This indicates that Accountability has a positive and significant effect on Financial Report Quality. This means that the higher the level of accountability, the better the quality of financial reports. Meanwhile, the Transparency variable has a regression coefficient of 0.870 with a significance value of 0.000, which is also less than 0.05. Therefore, Transparency has a positive and significant effect on Financial Report Quality. Thus, both independent variables in this study are partially proven to have a positive and significant effect on Financial Report Quality. Furthermore, the VIF value of 1.362 and the tolerance value of 0.734 indicate that there are no symptoms of multicollinearity in the regression model.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	837.473	2	418.736	41.295	.000 ^b
	Residual	466.446	46	10.140		
	Total	1303.918	48			

a. Dependent Variable: Kualitas Laporan Keuangan

b. Predictors: (Constant), Transparansi, Akuntabilitas

Fig. 6. F-Test Results

Based on the table, the calculated F-value was 41.295 with a significance level (Sig.) of 0.000. This significance value is less than 0.05 ($0.000 < 0.05$), thus concluding that the regression model used is significant and suitable for use in this research. This means that the Transparency and Accountability variables simultaneously have a positive and significant effect on the quality of financial reports. This indicates that the better the implementation of transparency and accountability, the better the quality of financial reports.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.801 ^a	.642	.627	3.18436

a. Predictors: (Constant), Transparansi, Akuntabilitas

b. Dependent Variable: Kualitas Laporan Keuangan

Fig.7. R2 Test Results

Based on the Model Summary table above, the R2 value is 0.801, indicating a strong relationship between the Accountability and Transparency variables and Financial Report Quality. The R2 value of 0.642 indicates that 64.2% of the variation in Financial Report Quality (Y) can be explained by the two independent variables (X1 and X2), while the remaining 35.8% is influenced by factors outside the research model.

IV. DISCUSSION

The Influence of Accountability on Financial Report Quality

Based on the research results, the accountability variable was proven to have a positive and significant impact on the quality of financial reports at the Regional Office of the Ministry of Religious Affairs in Gorontalo Province. Hypothesis testing results indicate that the better the implementation of accountability in financial management, the better the quality of the resulting financial reports. Accountability is reflected in financial management accountability, compliance with regulations, clarity of functions and duties, and the accuracy of financial information delivery. Descriptive analysis results also indicate that the majority of respondents gave a high rating to the implementation of accountability, thus assessing the financial management process as having been carried out in accordance with applicable procedures and standards. Good accountability implementation can minimize recording errors and irregularities in budget management, resulting in more relevant, reliable, and trustworthy financial reports.

These research findings align with Agency Theory, which explains that the government, as an agent, has an obligation to account for the management of public resources and funds to the public, as the principal. Accountability serves to reduce information asymmetry, thus making financial reports clearer and more trustworthy. Furthermore, financial reports prepared in an accountable manner will reflect the actual financial condition because all transactions are recorded in accordance with Government Accounting Standards (SAP). Accountability has a significant impact on the quality of financial reports [7]. Accountability also represents a form of accountability regarding financial integrity, disclosure, and compliance with laws and regulations [8]. However, the results of this study do not align with the research of Jumratul et al. (2025), which stated that accountability does not significantly influence the quality of financial reports because it is influenced by human resource competency and the effectiveness of the financial management system [9].

Phenomena in the background of the study, such as the sudden emergence of short-term liabilities and a surge in the budget deficit at the Regional Office of the Ministry of Religious Affairs of Gorontalo Province, indicate that weaknesses in financial management and accountability persisted in the previous period. This situation indicates that the implementation of accountability has not been optimal, particularly in budget oversight, recording, and control. However, the results of the hypothesis testing in Chapter IV demonstrate that accountability has a positive and significant effect on the quality of financial reports, thus not contradicting the phenomena found in Chapter I. These results suggest that increasing accountability can be a solution to improve the quality of financial reports. Therefore, government agencies need to continue to improve accountability by strengthening the accountability system, increasing compliance with regulations, and presenting honest and realistic financial information so that the quality of financial reports improves and the potential for future financial problems can be minimized.

The Effect of Transparency on Financial Report Quality

The transparency variable (X2) in this study is defined as the agency's openness in presenting comprehensive financial information (full disclosure), allowing stakeholders to understand, review, and evaluate financial reports objectively. Based on the results of the partial test (t-test), the significance value of the transparency variable was less than 0.05, indicating that transparency has a positive and significant effect on financial report quality (Y). This means that the higher the agency's level of openness in conveying financial information, the better the quality of the resulting financial reports and the higher the level of trust among financial report users in the information presented. Transparency through the presentation of clear, complete, and timely information also creates a better and more reliable reporting system and supports good governance.

Theoretically, the results of this study reinforce the assumptions in Agency Theory, which explain that transparency plays a crucial role in reducing information asymmetry between agents and principals. The government, as the agent, has an obligation to disclose financial information openly to the public, as the principal, to avoid opportunities for data manipulation, budget irregularities, and financial recording errors. Good transparency will produce objective, relevant information that reflects the organization's actual conditions, resulting in higher-quality and more reliable financial reports. The results of this study also align

with research by Nurni Arrina Lestari (2023), which states that transparency has a positive and significant impact on the quality of financial reports [10]. Furthermore, research by A. N. Zubaidah & Nugraeni (2023) explains that financial information disclosure can improve the quality of financial reports because the information presented becomes more understandable, relevant, and credible to users of financial reports [3]. However, these results differ from research by Lailatu and Rachmawati (2023), which states that transparency does not significantly impact the quality of financial reports if it is not supported by competent human resources, internal controls, and effective financial management [11]. These differences in research results may be influenced by organizational conditions, respondent characteristics, and the level of transparency implemented in each agency. In the context of the Regional Office of the Ministry of Religious Affairs of Gorontalo Province, the sudden emergence of short-term liabilities and a surge in the budget deficit indicate that weaknesses in the transparency of financial information disclosure existed in the previous period. However, this condition does not mean that transparency is not implemented at all, but rather indicates that its application in some aspects of financial management is not yet optimal. Research results show that the better the information disclosure, clarity of report presentation, and ease of access to financial information, the higher the quality of the resulting financial reports and the lower the likelihood of future financial problems.

The Effect of Accountability and Transparency on Financial Report Quality

Based on the results of the simultaneous test (F-Test), a significance value of 0.000 was obtained, which is less than the 0.05 level of significance. This result indicates that accountability and transparency together have a significant effect on financial report quality. This finding confirms that financial report quality is not solely influenced by a single aspect of governance but rather results from the synergy between accountability and transparency, consistently applied. Accountability plays a role in ensuring that every financial management and accountability process is carried out according to standards, while transparency plays a role in ensuring openness and easy access to information for stakeholders. These two principles complement each other; if either is not implemented optimally, the goal of presenting quality financial reports cannot be achieved.

The results of this study also explain various phenomena underlying the research, such as the sudden emergence of short-term liabilities and a significant spike in the operational deficit. These issues indicate weaknesses in the implementation of accountability and transparency in the previous period, particularly in the accountability mechanisms for debt management and the disclosure of financial information. From an Agency Theory perspective, accountability and transparency are crucial mechanisms for reducing information asymmetry between agents and principals. The government, as the financial manager, acts as the agent, while the public and supervisory authorities act as the principals with an interest in the use of public funds. Therefore, accountability is necessary to ensure that all financial management can be clearly accounted for, while transparency ensures that financial information is presented openly and objectively. The simultaneous application of these two principles can minimize the potential for irregularities, data manipulation, and abuse of authority, while simultaneously increasing public trust in government financial reports.

Although the research background identified various problems in financial reports, the descriptive analysis indicates that accountability and transparency are in the good category, and the results of hypothesis testing demonstrate that both variables have a positive and significant effect on financial report quality, both partially and simultaneously. This situation indicates that although there are still some technical weaknesses in the management of financial reports, the accountability system, information disclosure, regulatory compliance, and financial report preparation process have generally been running quite well. High accountability will improve clarity of accountability, division of tasks, and compliance with Government Accounting Standards (SAP), resulting in more reliable and trustworthy financial reports. Meanwhile, transparency through information disclosure and easy data access can reduce information asymmetry and increase public oversight. Thus, the simultaneous implementation of accountability and transparency can create orderly, open, and regulatory-compliant financial governance, resulting in more accurate, understandable, and comparable financial reports, and increasing public trust in government agencies.

V. CONCLUSION

Based on the research results, it can be concluded that accountability and transparency have a positive and significant influence on the quality of financial reports. Accountability plays a crucial role in improving the quality of financial reports through accountability for sound financial management, resulting in more reliable, relevant, and trustworthy reports. Meanwhile, transparency also significantly impacts the quality of financial reports, particularly through information disclosure and ease of access for report users. The higher the level of transparency, the more understandable, reliable, and trustworthy the financial reports will be for users of financial information.

Furthermore, the results of the simultaneous test indicate that accountability and transparency jointly have a significant influence on the quality of financial reports, with a significance value of $0.000 < 0.05$. This indicates that the quality of financial reports is largely determined by the combination of good accountability and adequate information disclosure. The results show an Adjusted R Square value of 64.2%, indicating that the accountability and transparency variables explain 64.2% of the influence on financial report quality, while the remaining 35.8% is influenced by other variables outside the research model.

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