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The Influence of Government Accounting Standards, Information Technology, and Internal Control Systems on the Quality of Financial Reporting with Human Resource Competence as a Moderating Variable

(A Study of Judicial Work Units in Central Java, Indonesia)

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ABSTRACT

In general, the purpose of this study is to examine and analyze the role of each variable in an agency's financial reporting. Specifically, this study aims to analyze how compliance with and understanding of GAS can ensure consistency and transparency in the presentation of financial reports. To assess the extent to which the use of technology and accounting information systems accelerates the preparation process and improves the accuracy of reporting data. To understand how ICS functions to prevent errors and fraud, resulting in more valid and reliable reporting. To analyze whether employee skill levels and understanding can strengthen or weaken the relationship between GAS, Information Technology, and ICS variables on financial reporting quality. A quantitative approach was employed using primary data collected through questionnaires distributed to employees involved in financial management across 75 Judicial Work Units. Purposive sampling was applied based on respondents' direct involvement in financial management. A total of 150 questionnaires were collected; however, 10 observations identified as outliers were excluded, resulting in a final sample of 140 respondents. The data were analyzed through validity tests, reliability tests, classical assumption diagnostics, and hypothesis testing using Moderated Regression Analysis (MRA) with IBM SPSS Statistics version 26. The findings indicate that Government Accounting Standards, Information Technology, and Internal Control Systems have positive effects on Financial Reporting Quality (FRQ). Competent HR did not moderate the relationships between GAS and FRQ or between IT and FRQ but negatively moderated the relationship between ICS and FRQ. This finding suggests that as human resource competence increases, the contribution of internal control systems to ensuring financial reporting quality becomes weaker; conversely, employees with lower competence rely more heavily on the effectiveness of formal internal controls. In general, research findings on this topic indicate that Government Accounting Standards (GAS), Information Technology (IT), and Internal Control Systems (ICS) have a positive on the quality of financial reporting (FRQ). Adequate human resource (HR) competency has been shown to strengthen this positive relationship. The following are detailed conclusions from various literature and empirical research regarding the implementation of accrual-based GAS significantly improving transparency and accountability, which directly impacts the reliability of financial reporting quality.Optimal IT utilization accelerates the data presentation process and minimizes human error, resulting in more accurate and timely financial reporting.A well-designed system safeguards agency assets and ensures regulatory compliance, which has a strong and positive correlation with improved reporting quality. Employee expertise, educational background, and understanding of accounting are crucial. Competent HR can bridge the gap between GAS regulations and IT operations, empirically demonstrating the ability to strengthen the influence of systems and regulations on the preparation of quality financial reporting.

Keywords: *Government Accounting Standards, Information Technology, Internal Control Systems, Human Resource Competence, Financial Reporting Quality.*

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I. INTRODUCTION

Government financial reports serve as a means of accountability for the management of public resources. The information presented must not merely be administratively complete but must also be relevant, faithfully represented, comparable, and understandable, in accordance with the qualitative characteristics prescribed by Government Accounting Standards (Government of the Republic of Indonesia, 2010; IPSASB, 2014). The quality of this information determines users' ability to assess budget performance, oversee the use of state resources, and make decisions related to the public interest.The demand for high-quality financial reports continues to face challenges in control and reporting practices. The Summary of Semester Audit Results for the First Semester of 2024 recorded 945 weaknesses in internal control systems across ministries and government agencies, including deficiencies in accounting and reporting controls. These findings indicate that regulatory reform and digitalization have not fully eliminated the risks of misstatement, delayed reporting, inconsistent data, or inadequate supporting documentation.Stewardship theory views government officials as stewards who are expected to pursue organizational objectives and serve the public interest (Donaldson & Davis, 1991). This responsibility is manifested through compliance with standards, appropriate use of technology, implementation of controls, and application of professional competence in the reporting process. Accordingly, financial reporting quality is determined not only by the existence of formal rules and systems but also by employees' ability to implement them consistently.

The main issue in this topic centers on the low reliability and transparency of public sector financial reporting. This problem arises from a suboptimal understanding of Government Accounting Standards (GAS), constraints on the use of Information Technology (IT), and deficiencies in the Internal Control System (ICS). These three factors often do not have a maximum impact on report quality without the support of adequate. This makes them vulnerable to audit findings by the Supreme Audit Agency (BPK). Network infrastructure constraints in the regions, suboptimal financial system integration, and cybersecurity risks lead to data delays and inaccuracies. Weak segregation of duties, lax authorization procedures, and poor internal controls create opportunities for material errors or fraud.Human resources lacking accounting/government education and minimal technical training make GAS and IT implementation ineffective in improving report quality. In the context of government accounting research, HR competency acts as a homologizer moderating variable, where HR quality can strengthen or weaken the influence of independent variables on reporting quality.

GAS provide a uniform framework for the recognition, measurement, presentation, and disclosure of government transactions. Compliance with accrual-based standards helps reduce variations in accounting treatment and enhances the comparability of information across reporting periods and entities. Several studies have found that Government Accounting Standards improve financial reporting quality (Admaja & Wahyundaru, 2020; Cahmawati & Romandhon, 2021; Oktavia & Hariyanto, 2025; Setyarini et al., 2024), whereas other research has reported a nonsignificant effect (Susilawati & Tandean, 2024). These differences suggest that the successful implementation of standards may depend on organizational context and user capacity. Information Technology accelerates transaction processing, integrates data, strengthens audit trails, and facilitates the timely availability of information (Laudon & Laudon, 2018; Romney & Steinbart, 2021). The availability of appropriate hardware, networks, applications, and integrated processes should improve reporting accuracy. Nevertheless, empirical evidence remains mixed. Positive effects have been documented in several studies (Aldino & Septiano, 2021; Cahmawati & Romandhon, 2021; Gunawan & Alif Ya, 2025; Khoirunisa & Ahmad, 2022), However, other studies suggest that IT does not consistently improve FRQ. (Kanji & Sadeli, 2023; Setyarini et al., 2024).

These inconsistencies provide a basis for examining Human Resource Competence as a moderating variable. Competence comprises professional attitudes, skills, and knowledge that underpin effective performance (Spencer & Spencer, 1993). Competent employees are expected to apply standards, use technology, and execute control procedures more appropriately. However, competence may also reduce reliance on formal controls when work is already supported by strong knowledge and professional judgment. This study was conducted in 75 Judicial Work Units in Central Java, Indonesia. Judicial institutions were selected because their budget management and reporting processes require a high level of compliance, while FRQ empirical research focusing on judicial work units remains limited. This study examines the effects of GAS, IT, and ICS on fand evaluates the moderating role of HR Competence in each of these relationships.

A. Hypothesis Development

GAS and FFQ, GAS limit differences in accounting treatment by providing uniform principles. When recognition, measurement, presentation, and disclosure are performed in accordance with applicable requirements, financial information becomes more consistent, traceable, and comparable. Previous findings generally indicate a positive relationship between Government Accounting Standards and Financial Reporting Quality (Admaja & Wahyundaru, 2020; Cahmawati & Romandhon, 2021; Oktavia & Hariyanto, 2025). Accordingly, H1 proposes that GAS positively influences Financial Reporting Quality,.Information Technology and FRQ. The use of integrated hardware, networks, and applications can accelerate transaction processing while reducing manual errors. Consistent system use also supports data alignment across units and timely reporting (Aldino & Septiano, 2021; Laudon & Laudon, 2018; Romney & Steinbart, 2021). Therefore, H2 proposes that Information Technology has a positive effect on Financial Reporting Quality. ICS and FRQ. Internal control systems guide work processes through risk management, control activities, documentation, and monitoring. Effective controls increase the likelihood that transactions are recorded validly, completely, and in a timely manner (COSO, 2013; Nokas et al., 2022). Thus, H3 proposes that ICS have a positive effect on FRQ.

The implementation of Government Accounting Standards (GAS), the use of Information Technology, and a good Internal Control System (ICS) have been empirically proven to improve the quality of financial reporting. Human Resources (HR) competency acts as a moderating variable that strengthens this positive relationship, where technical expertise and employee accounting understanding ensure that accounting guidelines and automation systems are optimally implemented. The quality of financial reports is highly dependent on compliance with accrual-based Government Accounting Standards. Field phenomena show that a deep understanding of these standards encourages the creation of accurate, relevant, and comparable reports. However, without adequate understanding, GAS implementation often becomes a mere formality. The use of technology accelerates the data integration process and minimizes human error in reporting. The digitalization phenomenon of government agencies demands a reliable information system, so that financial data can be accessed in real time and accurately. ICS is designed to provide sufficient assurance in achieving reliable financial reporting and compliance with the law. Weak ICS often becomes a gap for misstatements or irregularities. Strict implementation of ICS will ensure that the data verification and validation process runs according to applicable procedures. The sophistication of technology and the strictness of GAS regulations and ICS will not run optimally without the support of employee capacity and expertise. HR competency moderates the influence of these three variables, where competent employees—through relevant accounting training and education—can operate the technology well and interpret reporting standards correctly. The sophistication of technology and the strictness of GAS regulations and ICS will not run optimally without the support of employee capacity and expertise. HR competency moderates the influence of these three variables, where competent employees—through relevant accounting training and education—can operate the technology well and interpret reporting standards correctly.

II. METHOD

This study employed an explanatory quantitative design using primary data. The population consisted of employees involved in financial statement preparation, financial decision-making, and financial reporting across 75 Judicial Work Units in Central Java, Indonesia. The sample was selected using purposive sampling, with direct involvement in financial management serving as the primary selection criterion. A total of 150 questionnaires were collected. Following data screening, 10 observations identified as extreme outliers were excluded, resulting in a final sample of 140 respondents.

The research instrument used a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Government Accounting Standards were measured through compliance with the standards, transaction recognition, transaction measurement, and financial statement presentation and disclosure. Information Technology was measured through technology availability, internet network utilization, software use, and system integration and timeliness. ICS covered the control environment, , control activities, and risk assessment. Human Resource Competence was measured through knowledge, technical skills, and professional attitudes. Financial Reporting Quality was measured through relevance, faithful representation, comparability, and understandability.

Instrument testing included construct validity and reliability assessments. Data adequacy for factor analysis was evaluated using the Kaiser-Meyer-Olkin measure, while internal consistency was assessed using Cronbach's Alpha. The analysis was performed using IBM SPSS Statistics version 26. Before hypothesis testing, the model was evaluated for normality using the Kolmogorov-Smirnov test, multicollinearity using Variance Inflation Factor (VIF) and Tolerance values, and heteroskedasticity using the Glejser test. Predictor and moderator variables were mean-centered before the interaction terms were created. The Moderated Regression Analysis (MRA) model was specified as follows:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4Z + \beta 5(X1\times Z) + \beta 6(X2\times Z) + \beta 7(X3\times Z) + \varepsilon$$

Y represents Financial Reporting Quality; X_1 represents Government Accounting Standards (GAS); X_2 represents Information Technology (IT); X_3 represents the Internal Control System (ICS); and Z represents Human Resource Competence (HRC). A hypothesis was accepted when the significance value was below 0.05.

III. RESULT AND DISCUSSION

A. Descriptive Statistics and Diagnostic Tests

The final analysis included 140 observations. The mean values of all variables were relatively high, indicating that respondents generally held positive perceptions of standards implementation, technological support, internal controls, competence, and financial reporting quality. The Internal Control System had the highest mean score of 40.1763, while Financial Reporting Quality had a mean score of 38.4316.

TABLE I. DESCRIPTIVE STATISTICS

Variable	Mean	SD
Financial Report Quality	38.4316	3.43619
Government Accounting Standards	38.9522	3.06895
Information Technology	38.9534	2.99532
Internal Control Systems	40.1763	3.97997
Human Resource Competence	32.4658	2.66595

All Kaiser-Meyer-Olkin values exceeded the minimum adequacy threshold, and all Cronbach's Alpha coefficients were greater than 0.70; therefore, the indicators were considered construct-valid and reliable. The model residuals also satisfied the normality assumption. The Kolmogorov-Smirnov test produced an Asymp. Sig. value of 0.200, while the Monte Carlo significance value was 0.877, both exceeding 0.05. Tolerance values ranged from 0.279 to 0.480, and VIF values ranged from 2.083 to 3.586, indicating no multicollinearity. In the Glejser test, all variables had significance values above 0.05; therefore, there was no indication of heteroskedasticity.

TABLE II. SUMMARY OF CLASSICAL ASSUMPTION TESTS

Test	Indicator	Result	Conclusion
Normality	K-S Asymp. Sig.	0.200	Normal
Normality	Monte Carlo Sig.	0.877	Normal
Multicollinearity	Tolerance range	0,279-0,480	Not detected
Multicollinearity	VIF range	2.083–3.586	Not detected
Heteroscedasticity	Glejser Sig.	> 0.05	Not detected

B. Model Fit and Hypothesis Testing

The MRA model produced an R Square value of 0.793. Thus, 79.3% of the variance in Financial Reporting Quality was explained by the model, while the remaining 20.7% was attributable to variables outside the model. The F-statistic was 72.037 with a significance value of 0.000, indicating that Government Accounting Standards, Information Technology, Internal Control Systems, and the moderating variables jointly affected Financial Reporting Quality.

TABEL III. MODERATED REGRESSION ANALYSIS RESULTS

Variable	B	t	p	Decision
Constant	0.815	0.364	0.716	—
Government Accounting Standards	0.331	4.275	0.000	H1 supported
Information Technology	0.210	2.434	0.016	H2 supported
Internal Control Systems	0.213	3.563	0.001	H3 supported
Human Resource Competence	0.263	3.288	0.001	Direct effect
GAS × HRC	0.024	0.893	0.373	H4 not supported
IT × HRC	-0.045	-1.392	0.166	H5 not supported
ICS × HRC	-0.056	-2.545	0.012	H6 supported

H1: The effect of government accounting standards on financial reporting quality. The results show that government accounting standards have a positive effect on Financial Reporting Quality ($\beta = 0.331$; $p < 0.001$). Therefore, H1 is accepted.

H2: The efect of information technology on financial reporting quality. Information technology was found to have a positive effect on Financial Reporting Quality ($\beta = 0.210$; $p = 0.016$). Therefore, H2 is accepted.

H3: The effect of internal control system on financial reporting quality. The results show that internal control systems have a positive effect on Financial Reporting Quality ($\beta = 0.213$; $p = 0.001$). Therefore, H3 is accepted.

H4: The moderating role of human Resource Competence in the Effect of government accounting standards on Financial Reporting Quality. The interaction between Government Accounting Standards and Human Resource Competence does not significantly affect financial reporting Quality ($\beta = 0.024$; $p = 0.373$). Therefore, H4 is rejected.

H5: The moderating role of Human Resource Competence in the Influence of Information Technology on Financial Reporting Quality. The interaction between Information Technology and Human Resource Competence does not significantly affect Financial Reporting Quality ($\beta = -0.045$; $p = 0.166$). Therefore, H5 is rejected.

H6: The moderating role of Human Resource Competence in the Influence of Internal Control Systems on Financial Reporting Quality. The interaction between Internal Control Systems and Human Resource Competence has a negative and significant effect on Financial Reporting Quality ($\beta = -0.056$; $p = 0.012$). Therefore, H6 is accepted.

C. Discussion

The Effect of Government Accounting Standards on Financial Reporting Quality

The findings show that Government Accounting Standards have a positive effect on FRQ. Consistent application of the standards improves the faithful representation, relevance, and comparability of financial reports because all recording processes are carried out in accordance with established requirements. Conversely, inconsistent application may increase the risk of errors in the presentation of financial information. Judicial Work Units should therefore strengthen compliance through regulatory updates, periodic evaluation, and reporting oversight to maintain financial reporting quality. This finding is consistent with Stewardship Theory and supports the results of Admaja and Wahyundaru (2020), Setyarini et al. (2024), and Oktavia and Hariyanto (2025). Government Accounting Standards (GAS) have a very significant and positive impact on the quality of financial reporting. Compliant and consistent implementation of GAS ensures the creation of transparent, accountable, understandable, and verifiable financial information, which ultimately will increase public trust in government agencies. With clear guidelines on the recognition, measurement, and disclosure of financial transactions, GAS helps prevent recording errors and data manipulation. GAS creates uniformity in reporting formats and principles across agencies. This makes it easier for stakeholders to compare financial performance from one period to another and between entities. The use of the accrual basis in GAS (as regulated in PP No. 71 of 2010) presents a complete picture of the government's financial position, including long-term assets and liabilities.

The Effect of Information Technology on Financial Reporting Quality

The findings demonstrate that Information Technology (IT) positively influences Financial Reporting Quality (FRQ). The use of information systems in financial management accelerates transaction processing, improves data consistency, and reduces errors that may arise during recording and financial statement preparation. These conditions support the availability of more timely and reliable financial information. When Information Technology is not used optimally, the financial reporting process is more vulnerable to delays, data inconsistencies, and presentation errors. Judicial Work Units should therefore ensure that financial information systems remain operational through improved user capabilities, technology infrastructure maintenance, and periodic evaluation of system integration. This finding supports Stewardship Theory, which emphasizes the effective use of organizational resources to achieve accountability, and is consistent with Aldino and Septiano (2021), Cahmawati and Romandhon (2021), and Gunawan and Alif Ya (2025). IT has a positive and significant

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impact on financial reporting by improving data accuracy, speed, and transparency. This minimizes manual recording errors and presents information in real time. Furthermore, technology strengthens internal control systems, ensuring compliance and reporting reliability. Computerized Accounting Information Systems (AIS) minimize data entry errors. Numerous studies have shown that automation of accounting processes directly improves the reliability and quality of data generated for decision-making. Technology enables real-time tracking and recording of transactions, speeding up book closing and the preparation of financial statements. The resulting information becomes much more relevant to stakeholders because it is presented exactly when needed. The use of technology-based systems allows for the implementation of limited access rights, audit trails, and data encryption. This digital security prevents manipulation and facilitates stronger internal controls to meet audit standards. By shifting from manual processes to information technology automation, the accountant's role has become more analytical. Time previously spent on manual reconciliations can now be allocated to in-depth analysis of financial data.

The Effect of Internal Control Systems on Financial Reporting Quality

An effective Internal Control System was found to improve Financial Reporting Quality. Well-functioning controls help ensure that every financial management process is conducted in accordance with established procedures, thereby reducing the risk of recording errors, irregularities, and misuse of authority. These conditions support the preparation of more reliable and accountable financial reports.If internal controls are not implemented optimally, the likelihood of errors and irregularities in financial management increases and may reduce financial reporting quality. Judicial Work Units should therefore strengthen oversight functions, periodically evaluate control effectiveness, and ensure that all financial management procedures are implemented consistently. This finding supports the COSO (2013) framework and is consistent with Nokas et al. (2022), Oktavia and Hariyanto (2025), and Pratama et al. (2024). A strong internal control system has a positive relationship and significant influence on the quality of financial reporting. This mechanism ensures data accuracy and minimizes the risk of material misstatement due to human error or fraud.Good controls detect anomalies early, thereby maintaining the integrity of reports. They ensure that every transaction is properly recorded and authorized, resulting in relevant and timely reports. Regulatory Compliance: Ensures reports are prepared in accordance with Generally Accepted Accounting Principles.

Human Resource Competence as a Moderator of the Relationship between Government Accounting Standards and Financial Reporting Quality

Human Resource Competence did not moderate the effect of Government Accounting Standards on Financial Reporting Quality. This result suggests that the application of Government Accounting Standards in Judicial Work Units is governed by standardized regulations and procedures; consequently, reporting quality is determined more by compliance with the standards than by differences in individual competence. Empirically, all work units use the same reporting guidelines and mechanisms, so variations in employee competence are not sufficiently strong to alter the effect of GAS on FRQ. Nevertheless, institutions should continue to enhance competence through training and regulatory updates, accompanied by supervision of compliance with the standards. Human Resource (HR) competency acts as a moderating variable that strengthens the influence of Government Accounting Standards (GAS) on the quality of financial reporting. Officials with a strong educational background, training, and understanding of accounting will be better able to implement accrual-based GAS, resulting in accurate, transparent, and accountable reports.

Human Resource Competence as a Moderator of the Relationship between Information Technology and Financial Reporting Quality

Human Resource Competence did not moderate the effect of Information Technology on Financial Reporting Quality. This result indicates that the benefits of Information Technology in supporting financial reporting are determined more by the effectiveness of the system than by differences in individual competence. Empirically, financial management applications used in Judicial Work Units operate through standardized procedures and mechanisms, allowing them to be used uniformly by all users. Accordingly, differences in HR Competence do not significantly alter The association between Information Technology and Financial Reporting Quality. Institutions should ensure that information systems remain integrated, reliable, and user-friendly, while continuously improving user competence through ongoing training.

Human Resource Competence as a Moderator of the Relationship between Internal Control Systems and Financial Reporting Quality

Human Resource Competence was found to negatively moderate the effect of Internal Control Systems on Financial Reporting Quality. Employees with higher competence tend to manage financial processes properly based on their knowledge, experience, and professional judgment, thereby reducing their dependence on formal control mechanisms. Conversely, among employees with relatively lower competence, Internal Control Systems play a more dominant role in maintaining financial reporting quality. Judicial Work Units should therefore maintain a balance between improving Human Resource Competence and ensuring the effectiveness of Internal Control Systems so that both mechanisms complement each other. This finding extends Sambuaga et al. (2020) by demonstrating that the moderating role of HR Competence may vary according to organizational characteristics and the effectiveness of internal controls. Human Resources (HR) Competence acts as a moderating variable that can strengthen or weaken the relationship between Internal Control Systems (ICS) and Financial Reporting Quality (FRQ). Competent HR ensures that the control system runs effectively, resulting in accurate reports. The following is an explanation of the concept and dynamics of this relationship: 1. Key Role of HR Competence System Understanding: Employees with good accounting understanding (adequate educational background and training) are able to operate and evaluate the internal control system. Regulatory Compliance: Competent HR are more compliant with applicable accounting standards and reporting regulations. 2. Relationship Dynamics (Moderation) Strengthening Relationships (Moderating Strengthening): In many studies (such as in government institutions), high HR competence has been shown to strengthen the positive influence of ISC on financial reporting quality. This occurs because existing internal control rules are executed by the right people. Moderating Weakening: Conversely, if HR competence is low, no matter how sophisticated the ISC system is, it will not run optimally due to the risk of misstatement, human error, or data manipulation.The implications of these three variables indicate that compliance with GAS, IT, and ICS will result in accurate and transparent financial reporting, where high Human Resources (HR) competency plays a crucial role in strengthening this relationship.

The implementation of accrual-based ICS ensures the uniformity and objectivity of reporting data. This ensures that government financial reports meet qualitative characteristics such as relevance, comparability, reliability, and understandability for stakeholders. The use of an integrated accounting information system minimizes manual errors (human error) and accelerates the data consolidation process. This makes the presentation of financial reports more timely and efficient.The ICS serves as an early detection and prevention mechanism for the risk of irregularities or fraud. With a strong ISC, the integrity of financial data will be more assured against errors or manipulation.Human resource competency is key to an entity's success. Capable human resources will be able to effectively translate and implement GAS regulations. They will also be more adaptable and adept at operating information technology.Their strong understanding of the control framework will enable the Internal Audit Unit (IAU) to function optimally in securing the institution's assets and data. Overall, human resource competency acts as a moderating variable, strengthening (magnifying) the positive influence of GAS, technology, and IAU on improving the quality of financial reporting. All three variables have a positive influence on the quality of financial reporting. The implementation of Government Accounting Standards (GAS) ensures accountability, information technology accelerates data processing, and Internal Control Systems (ICS) prevent errors. Strong human resource competencies will strengthen or moderate the positive impact of these three variables on the quality of financial reports. In more detail, the implications of each variable are as follows: Government Accounting Standards (GAS): Serves as the regulatory basis for preparing financial reports. Compliance with GAS produces relevant, reliable, and comparable information. Information Technology (IT): The use of adequate systems can improve the efficiency, accuracy, and speed of presenting accounting data, resulting in timely financial reports. Internal Control Systems (ICS): Functions as a protective mechanism that safeguards organizational data and assets.. Strong ICS minimize the risk of fraud and material errors. Human Resource Competencies (Moderation): The expertise, educational background, and accounting understanding of government officials serve as catalysts. High human resource capacity will significantly strengthen the influence of GAS, IT, and ICS in realizing quality financial reports.

IV. CONCLUSION

GAS, IT, and ICS positively influence FRQ among Judicial Work Units located in Central Java, Indonesia.. Human Resource Competence also had a positive direct effect on Financial Reporting Quality.Human Resource Competence did not moderate the effects of Government Accounting Standards or Information Technology on Financial Reporting Quality. In contrast, it negatively and significantly moderated the influence of Internal Control Systems. At higher levels of competence, the marginal contribution of formal controls decreases because employees are able to maintain reporting quality through their knowledge, skills, and professional judgment.From a practical perspective, work units should maintain a balance between competence development and internal control strengthening. Training should not be viewed as a substitute for internal controls, and internal controls should not be used to compensate for limited competence. Organizations need to develop proportionate risk-based controls, ensure that applications are integrated, and regularly update employees' understanding of Government Accounting Standards.This study is limited by its reliance on perception-based questionnaire data and its focus on Judicial Work Units in Central Java. Future research may use audit data or objective indicators of financial reporting quality, expand the geographical scope, and examine other factors such as organizational commitment, control culture, leadership support, or information system quality. In general, research findings on this topic indicate that Government Accounting Standards (GAS), Information Technology (IT), and Internal Control Systems (ICS) have a positive and significant impact on the quality of financial reporting (FRQ). Adequate human resource (HR) competency has been shown to strengthen this positive relationship. The following are detailed conclusions from various literature and empirical research regarding the implementation of accrual-based GAS significantly improving transparency and accountability, which directly impacts the reliability of financial reporting quality.Optimal IT utilization accelerates the data presentation process and minimizes human error, resulting in more accurate and timely financial reporting.A well-designed system safeguards agency assets and ensures regulatory compliance, which has a strong and positive correlation with improved reporting quality. Employee expertise, educational background, and understanding of accounting are crucial. Competent HR can bridge the gap between GAS regulations and IT operations, empirically demonstrating the ability to strengthen the influence of systems and regulations on the preparation of quality financial reporting.

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