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ENHANCING FINANCIAL REPORTING TIMELINESS: THE ROLE OF INFORMATION TECHNOLOGY INTEGRATION AND ACCOUNTING POLICY FRAMEWORKS

Yusmi Daniati[1)], Puti Chintia Maharani[2)], Mutia Mulyani[3)], Siska Yulia Defitri[4)], Widya Yustiana[5)]

[1)]Accounting Department, Faculty of Economics, Mahaputra Muhammad Yamin University Solok, Indonesia
[2)]Accounting Department, Faculty of Economics, Mahaputra Muhammad Yamin University Solok, Indonesia
[3)]Accounting Department, Faculty of Economics, Mahaputra Muhammad Yamin University Solok, Indonesia
[4)]Accounting Department, Faculty of Economics, Mahaputra Muhammad Yamin University Solok, Indonesia
[5)]Accounting Department, Faculty of Economics, Mahaputra Muhammad Yamin University Solok, Indonesia

Corresponding author: yusmidaniati2001@gmail.com

Abstract

One of the issues that local governments still frequently face is financial reporting delays. This circumstance may negatively affect the planning and execution of the budget for the upcoming fiscal year. Inadequate financial reporting timeliness is one of the main causes of these delays. With a focus on Regional Apparatus Organisations (OPD) in Sijunjung Regency, this study aims to investigate the degree to which the application of accounting and information technology policies affects the timeliness of financial reporting within local government organisations. This study uses an associative design and a quantitative research methodology. All Regional Apparatus Organisations (OPD) in Sijunjung Regency make up the population, and all units of analysis were included using a census sampling technique. Employees in the accounting and finance departments were given questionnaires to complete in order to gather data. With the use of the SmartPLS software, the data were further examined using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) approach.
The study found that information technology affects timeliness of financial reporting. This suggests that using IT makes the financial reporting process more efficient, allowing reports to be delivered on time. Furthermore, the application of consistent, transparent, and standard accounting policies also affects timeliness of reporting. The coefficient of determination (R2) value 0.285, variables of information technology and accounting policies account for 28.5% of the variation in the timeliness of financial reporting. The remaining 71.5% of the difference is due to other factors outside of this research model. These findings highlight the importance of building information technology capacity and effective accounting policy enforcement to achieve accountable and timely financial reporting.

Keywords: Information Technology, Accounting Policy, Punctuality, Financial Statements, Regional Apparatus Organization (OPD).

Introduction

The enactment of regional autonomy in Indonesia has of regional autonomy in Indonesia has resulted in a clear transformation in the management of the state budget, especially related to fiscal decentralization. Through Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments, the government gives more significant authority to the regions to manage their finances independently. This aims to accelerate development in the region, improve public services, and create more effective governance that is responsive to the needs of local communities. The level of public expectations for the implementation of good and quality government continues to increase. One of the reflections of optimal performance in the Regional Apparatus Organization (OPD) can be seen through the financial reports prepared. Financial reports are a form of presentation of information that is systematically arranged, which describes the financial condition and performance of an organizational unit. The existence of these financial statements can be a benchmark in assessing whether an entity or organization operates effectively. Therefore, local governments are required to have the capacity to prepare and present financial reports accurately and reliably (M. Putra Abdul Rozak Barus et al., 2023)

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Government Regulation No. 71 of 2010 establishes the timeliness criterion for local government financial reporting in Indonesia. It stipulates that local government financial statements must be submitted to the Audit Board of the Republic of Indonesia (BPK) no later than three months following the fiscal year's conclusion, specifically by March 31. The local government's inability to submit the LKPD on time has implications for the withdrawal of the audit conducted by the BPK. In fact, the BPK Audit Results Report (LHP) should be used as a reference when the Regional Government makes changes to the APBD/APBD-P (Additional Expenditure Budget = ABT), including related to the Remaining Budget Calculation (SiLPA) after being audited by the BPK or the results of the audit which may result in the need for a budget shift or even the developments that occur are not in accordance with the assumptions of the General Policy of the APBD (KUA). Meanwhile, APBD Changes can only be made 1 time in 1 (one) budget year except in exceptional circumstances.

The phenomenon that arises related to financial statements in the Sijunjung Regency Regional Government is that there are still many Regional Apparatus Organizations (OPD) that have not completed their financial statements on time. This delay actually does not have to happen because it is already a responsibility and routine job every year. This will certainly have an impact on the implementation of the next year's budget. Based on this phenomenon, it can be stated that the Sijunjung Regency government's report has not fully met the criteria for the value of timely information. Considering that financial statements are a useful information value for users for decision-making, the timeliness of disclosure is one thing that is very important for local governments to pay attention to.

One important factor impacting the promptness of financial reporting in local government organizations is the use of information technology (IT). Local governments can enhance accuracy, expedite data processing, and display financial data in real-time by incorporating information technology into the reporting process. In addition to speeding up the financial reporting process, information technology use improves accountability and openness in public financial management. For example, a study by Ukkas et al. (2022) shows that information technology integration significantly improves the timeliness of local government financial reporting when combined with internal accounting controls and regional financial monitoring.

In today's digital era, information is a high-value strategic asset for organizations, including government agencies, in an effort to increase competitiveness and governance effectiveness in a sustainable manner. Both central and local governments are mandated to adopt and leverage advancements in information technology to enhance their capacity in managing and reporting regional finances. The values of good governance, which place a strong emphasis on openness and public accountability, are in line with this mandate (Ukkas et al., 2022).

Information technology includes various components such as hardware, software, networks, databases, and other electronic systems that support government business processes. One of the actual implementations is the accounting information system, which plays a role in ensuring the integrity of financial transaction recording, improving reporting efficiency, and ensuring compliance with applicable accounting standards. This system enables the rapid and accurate storage, processing, and presentation of financial data, accelerating the timeliness of financial reporting (Noviani & Hendarsyah, 2020).

In addition to information technology, accounting policies are also a factor that affects the timeliness of financial reporting. Accounting policy is related to accounting principles that have been selected based on Government Accounting Standards to be applied in the preparation and presentation of Financial Statements (Suryanto, 2019). Before state financial management reforms were undertaken, the government's use of accounting had adopted a single entry recording method with the cash basis as the basis for recording. After Government Regulation (PP) No. 24 of 2005 regarding Government Accounting Standards (SAP) was passed, the accounting basis changed from being solely cash-based to being cash-to-accrual. Later, accrual-based accounting was made the standard by Government Regulation No. 71 of 2010, which improved this framework. According to this rule, the Budget Realization Report, Statement of Changes in Budget Balances, Balance Sheet, Operational Report, Cash Flow Statement, Statement of Changes in Equity, and Notes to the Financial Statements are all parts of government financial filings.

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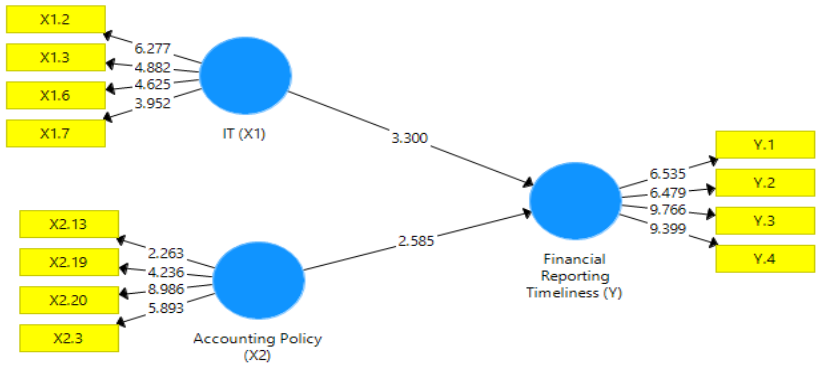

Figure 1
Research Model

Method

Using primary data gathered by directly distributing questionnaires to respondents, this study takes a quantitative method. Total sampling was the method used, and the respondents included accounting and financial staff from 25 Regional Apparatus Organizations (OPD) in Sijunjung Regency. Each construct was assessed using a five-point Likert scale, with a score of 1 denoting "strongly disagree" and a score of 5 denoting "strongly agree." The assessment tools for the variables were modified from previous research (see Table 1). Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) method was used for data processing and analysis.

Table 1 Definition of Research Variables

Variabel	Description	Refernsi
Variable Dependency		
Financial Reporting Timeliness (Y)	Timeliness in financial reporting refers to the provision of information that is accessible to decision-makers when needed, ensuring its relevance and utility before it becomes obsolete for decision-making purposes.	(Arifa et al., 2022)
Independent Variables		
Information Technology (X1)	Information technology plays a role in providing relevant information for decision-makers in the organization, including reporting, thereby supporting the decision-making process more effectively.	(Maharani & Agustin, 2021)
Accounting Policy (X2)	The frameworks of values, norms, practices, guidelines, and processes that an organization adopts while preparing and presenting it's financial accounts is referred to as it's accounting policy.	(Hamzah et al., 2019)

According to Haji-Othman et al. (2024), the analytical process in this study is carried out in two main stages: the assessment of the measurement model (outer model) and the structural model (inner model). The measurement model is intended to evaluate the reliability and validity of the research tools, guaranteeing that the constructs are assessed precisely. This includes Cronbach's Alpha, composite reliability, discriminant validity, and convergent validity tests. On the other hand, the structural model is used to examine the connections between latent variables, considering R-squared values and significance levels as measures of the model's explanatory capacity. Indexes like the Standardized Root Mean Square Residual (SRMR) and the Normed Fit Index (NFI) are used to evaluate how well the model fits the observed data. This helps to confirm that the suggested theoretical model and the empirical data are consistent, which supports hypothesis testing.

Results and Discussion

There were 47 responders in the trial. By showing how observed indicators relate to their corresponding latent variables, the measurement (outer) model proves the construct validity and dependability of the research tools. Making ensuring the instrument regularly and accurately measures the expected constructs is the main goal. The consistency of respondents' responses to the survey questions is also evaluated in this assessment. Convergent validity measures the degree of correlation between a construct's indicators. This is investigated using the Average Variance Extracted (AVE), which should be over 0.50, and factor loadings, which should be greater than 0.70 in SmartPLS 3.0. The results showed that all indicators met these requirements, with AVE values over 0.50 and factor loadings above 0.70, validating the measurement model's convergent validity.

Table 2. Respondent Demographic Data

Information	Description	Number	Percentage (%)
Gender	Number of Respondents	47	100%
	Man	22	47%
	Woman	25	53%
Age	Number of Respondents	47	100%
	40-50 years	19	40%
	30-40 years old	28	60%
Final Education	Number of Respondents	100	100%
	High School/Vocational School	16	34%
	D3	8	17%
	S1	22	47%
	S2	1	2%
Position	Number of Respondents	100	100%
	Head of Finance	21	45%
	Treasurer	26	55%
Tenure	Number of Respondents	100	100%
	>5 years	39	83%
	2-4 years	8	17%

Source: Data Processed, 2025

Table 2 shows that 47 questionnaires were processable, accounting for 82.5% of the 57 questionnaires distributed, and offers a statistical breakdown of respondents' demographics, including factors such as gender, age, last education, job title and length of service. The characteristics of the respondents were explored in order to capture heterogeneity and offer a clear picture of the respondent profile that is relevant to the research objectives. Based on the characteristics of respondents, as many as 53% are women and 47% are men, indicating that women are better at presenting financial statements. Respondents aged 30–40 years (60%) tend to have better understanding and competence than those aged 40–50 years (40%). Most of them have a S1 education (47%), which shows that the higher the education, the higher the financial reporting ability. In terms of positions, 55% are treasurers and 45% are finance sub-divisions. As many as 83% of respondents have a working period of more than 5 years, which reflects better experience in the preparation of financial statements. As stated by Hair et al. (2014) indicators of convergent validity can be assessed using two key metrics: outer loadings and Average Variance Extracted (AVE) values, as presented in Table 3.

Table 3. Outer Loading

Variable Laten	Code	Indicator	Outer Loading	AVE
Information Technology	X1.2	Computerized systems are used throughout the accounting process, from the first transaction recording to the creation of financial statements.	0,876	0,589
	X1.3	The processing of financial transaction data is carried out using software that complies with applicable laws and regulatory standards.	0,860	
	X1.6	Equipment that is used or damaged is documented and maintained promptly to ensure operational continuity.	0,643	
	X1.7	An internet network is established within the work unit through the implementation of either a	0,660	

		Local Area Network (LAN) or a Wide Area Network (WAN) infrastructure.		
Accounting Policy	X2.3	The government's budget realization report provides a comprehensive overview of the sources, allocation, and utilization of economic resources under governmental management within a specific reporting period.	0,736	0,546
	X2.13	Fixed assets owned by the government are calcified based on the similarity of their nature or function in the entity's operating activities.	0,696	
	X2.19	The number of corrections in the previous period is reported by adjusting the excess budget balance and the equity balance as well as the correction that has a material effect on the next period.	0,654	
	X2.20	Modifications to accounting policies are reflected in the Statement of Changes in Equity and are further detailed in the Notes to the Financial Statements.	0,664	
Financial Reporting Timeliness	Y1	The necessary information is consistently accessible upon request.	0,712	0,686
	Y2	Reports are generated in a structured and periodic manner, including daily, weekly, monthly, semi-annual, and annual reports.	0,782	
	Y3	The financial statements have been completed and submitted right after the fiscal year ends.	0,908	
	Y4	Financial statements have been submitted no later than or a maximum of 2 months after the budget ends.	0,896	

Source: Data processed using SmartPLS Version 3.2.9, 2025

The relationship between the score of an item or instrument and the construction score (loading factor) is used to assess convergent validity in a measurement model, where the accepted loading factor value is >0.70. Based on the results of the preliminary analysis, it was found that there were 4 (four) indicators in the information technology variable, namely X1.1 (0.611), X1.4 (0.523), X1.5 (0.642) and X1.8 (0.516) that did not meet the validity criteria so they needed to be removed from the model. Meanwhile, there are 18 (eighteen) indicators in the Accounting Policy variable, namely X2.1(0.597), X2.2 (0.4575), X2.4 (0.287), X2.5(0.545), X2.6 (0.559), X2.7 (0.609), X2.8 (0.623), X2.9 (0.413), X2.10 (0.474), X2.11 (0.598) X2.12 (0.435) X2.13 (0.696), X2.14 (0.623), X2.15 (0.366), X2.16 (0.475), X2.17 (0.610), X2.18 (0.529), X2.21 (0.518) and X2.22 (0.591) do not meet the validity criteria and need to be removed from the model. Furthermore, all Financial Reporting Timeliness variable indicators including Y1, Y2, Y3 and Y4 showed adequate validity with a load factor value of >0.70. In addition, there are several indicators that are considered invalid and must be removed from the model but are still maintained because they have values close to 0.70 such as X1.6, X1.7, X2.13, X2.19 and X2.20. To ensure that all Indicators in the model have the corresponding convergent validity, i.e. above 0.50, the second stage of loading factor data processing is performed.

Indicators applied to different constructs are guaranteed to not show strong associations with one another thanks to discriminant validity. By determining if an indicator's loading on its linked concept is greater than its loadings on other constructs, cross-loading analysis is used to evaluate it. When each indicator's loading on its target construct is greater than 0.70, discriminant validity is usually deemed satisfactory. All of the cross-loading values in this study above the 0.70 cutoff, suggesting that the indicators accurately reflect the corresponding components. Regarding reliability, both Cronbach's alpha and composite reliability values were

higher than the permissible minimum of 0.60, indicating adequate internal consistency and proving that all indicators are valid and reliable assessments of their constructs (see Table 4).

Tabel 4. Cronbach's Alpha and Composite Reliability

Variabel	Composite Reliability	Cronbach's Alpha
Information Technology (X1)	0,849	0,758
Accounting Policy (X2)	0,835	0,742
Financial Reporting Timeliness (Y)	0,897	0,847

Source: Data processed using SmartPLS Version 3.2.9, 2025

The results of the hypothesis testing, as shown in Table 5, show that the timely submission of financial reports is statistically significantly impacted by information technology. According to Princess (2025), De Romario et al. (2022), Damanik et al. (2022), and Pelamonia (2021), these results are in line with earlier research. Table 5 also shows that Accounting Policy significantly affects the timeliness of financial reporting. Furthermore, Table 5 also reveals that Accounting Policy significantly influences the timeliness of financial reporting. This result is supported by prior research conducted by Ozer et al. (2023), Pratiwi & Jumriani (2022) and Apryana Eristanti & I Nyoman Nugraha Ardana Putra (2019).

Moreover, the results presented in Table 5 indicate that the first hypothesis (H1) is supported, as evidenced by a t-statistic value of 3.046, which exceeds the critical value of 1.96, and a significance level of 0.002, which is below the 0.05 threshold. This confirms that Information Technology has a significant direct influence on the timeliness of financial reporting. Similarly, the second hypothesis (H2) is also supported, with a t-statistic of 2.487 > 1.96 and a significance level of 0.013 < 0.05, indicating that Accounting Policy likewise has a significant effect on financial reporting timeliness.

Tabel 5. Hypothesis Result

	Original Sample (O)	**T Statistics (|O/STDEV|)**	**P Values**	**Conclusion**
Information Technology (X1) -> Financial Reporting Timeliness (Y)	0,392	3,046	0,002	Effect
Accounting Policy (X2) -> Financial Reporting Timeliness (Y)	0,301	2,487	0,013	Effect

Source: Data processed using SmartPLS Version 3.2.9, 2025

In Partial Least Squares (PLS) analysis, the R-square value is employed to assess the explanatory power of the structural model, where values of 0.75, 0.50, and 0.25 represent substantial, moderate, and weak predictive power, respectively. In this study, the R-square value indicates that Information Technology and Accounting Policy collectively account for 28.5% of the variance in Financial Reporting Timeliness. The remaining 71.5% is attributed to other factors not included in the model.

Table 6. R-Square

Variabel	**R Square**
Financial Reporting Timeliness	0,285

Source: Data processed using SmartPLS Version 3.2.9, 2025

The findings indicate that Financial Reporting Timeliness is directly affected by the implementation of Information Technology. As noted by (Arif, 2017), the application of IT encompasses (1) data and information management, electronic systems, and work processes, and (2) the utilization of technological advancements to ensure that public services are accessible and affordable nationwide. The integration of information technology is essential for enhancing efficiency and expediting tasks, including the preparation and submission of financial reports in accordance with predetermined deadlines.

Reporting on Finances The application of accounting policy has a big impact on timeliness. The fundamental elements of Accounting Standards are covered by accounting policies, which are represented in the choice of recognition, measurement, and disclosure accounting techniques. According to Suryanto (2019), the main goal of accounting policy is to create uniform practices for the public presentation of financial

statements so that they can be compared across various budgets, reporting periods, and accounting organizations.

Financial Reporting Timeliness is influenced by the use of Information Technology and Accounting Policy. Technology speeds up the reporting process, while accounting policies ensure consistency and comparability of reports. Both are important to support efficient and timely financial reporting. In addition, the presence of other variables such as internal control systems, the quality of human resources is predicted to affect the timeliness of financial reporting.

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Author's Bibliography

Yusmi Daniati was born in Solok, May 27, 2001. The writer is currently pursuing a Bachelor's degree, majoring in Accounting at Mahaputra Muhammad Yamin Solok University, Indonesia.

Puti Chintia Maharani was born in Jakarta, July 22, 2003. The writer is currently pursuing a Bachelor's degree, majoring in Accounting at Mahaputra Muhammad Yamin Solok University, Indonesia.

Mutia Mulyani was born in Solok, April 1, 2005. The writer is currently pursuing a Bachelor's degree, majoring in Accounting at Mahaputra Muhammad Yamin Solok University, Indonesia.

Dr. Siska Yulia Defitri, SE. M.Si, was born in Solok on July 23, 1983. The author completed his Undergraduate Education at Mahaputra Muhammad Yamin University (2005) with a major in Accounting, Postgraduate Program graduated from Andalas University for Master's Level (M.Si) in 2010 in the Accounting Study Program and Doctoral Program (2021) in the Economics Study Program with research in the field of Accounting Information Systems and Public Financial Accounting. The writer is currently a permanent lecturer at Mahaputra Muhammad Yamin University in Solok City, West Sumatra Province, Indonesia.

Widya Yustisna was born in Sungai Penuh on August 31, 1985. The author completed his Bachelor's degree with a major in Accounting at Mahaputra Muhammad Yamin University (2021), Solok, Indonesia.