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THE EFFECT OF HUMAN RESOURCE COMPETENCE AND LOCUS OF CONTROL ON THE QUALITY OF VILLAGE FINANCIAL REPORTS IN KABILA BONE DISTRICT, BONEBOLANGO REGENCY, GORONTALO

THE EFFECT OF HUMAN RESOURCE COMPETENCE AND *LOCUS OF CONTROL* ON THE QUALITY OF VILLAGE FINANCIAL REPORTS IN KABILA BONE DISTRICT, BONEBOLANGO REGENCY, GORONTALO

La Ode Muhamad Amar [1,*], Harun Blongkod [2], Hartati Tuli [3]
[1] Accounting Study Program, Faculty of Economics and Business, Gorontalo State University, Email: laodemuhamadamar07@gmail.com
[2] Accounting Study Program, Faculty of Economics and Business, Gorontalo State University, Email : blongkod@ung.ac.id
[3] Accounting Study Program, Faculty of Economics and Business, Gorontalo State University, Email : hartati.tuli@gmail.com

*Correspondent email: jamiluddininggris@yahoo.co.id

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Abstract

This study aims to determine whether human resource competence and locus of control have a significant effect on the quality of village financial reports in Kabila Bone District, Bone Bolango Regency, Gorontalo . This study uses a quantitative method. The data used are primary data obtained from distributing questionnaires. The population of this study were all village officials in Kabila Bone District. Sampling used non-probability sampling. The data analysis method used is Structural Equation Modeling (SEM). The results of this study indicate that human resource competence and locus of control have a significant effect on the quality of village financial reports in Kabila Bone District, Bone Bolango Regency, Gorontalo .

Keywords: HR Competence, LOC, Financial Report Quality.

Abstract

This study aims to determine whether human resource competency and *locus of control* significantly influence the quality of village financial reports in Kabila Bone District, Bone Bolango Regency, Gorontalo. This study uses quantitative methods. The data used is primary data obtained from

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questionnaires. The population of this study was all village officials in Kabila District, Bone. Sampling used non-probability sampling. The data analysis method used is Structural Equation Modeling (SEM). The results of this study indicate that human resource competence and locus of control have a significant influence on the quality of village financial reports in Kabila Bone District, Bine Bolango Regency, Gorontalo.
Keywords: HR Competence, LOC , Financial Report Quality

1. INTRODUCTION

The provisions of Article 1 paragraph 5 of the Minister of Home Affairs Regulation Number 113 of 2014 in the research (Amalia, 2017) stated that village finances are all village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of village rights and obligations. Village financial management in Article 1 paragraph 6 of the Minister of Home Affairs Regulation Number 113 of 2014 is all activities that include planning, implementation, administration, reporting, and accountability of village finances.

Human resources are a person's ability to carry out tasks and fulfill the responsibilities assigned to them through the provision of high-quality education, training, and experience. Therefore, it is important to remember that human resource development must be carried out as soon as possible to ensure that it can contribute optimally to the achievement of organizational goals because human resource development is a vital component of any organization (Erawati et al., 2022) .

Locus of control is the control over the work that an individual does and the belief in one's own success in the performance that one does. There are two elements of locus of control, namely internal and external. Internal *locus of control* is when someone believes that an event is always under their control, always plays a role, and is responsible for decision-making actions. An external *locus of control* occurs when someone believes that events in their life are beyond their control. The role of *locus of control* is crucial within an entity because each individual possesses varying levels of self-control (Sudiarti & Juliarsa, 2020) .

The village as a small-scale executive authority must also ensure that the handling of currency transactions is in accordance with the objectives set by the village government and the Village Consultative Body. Village financial reports must not only comply with the principles of accountability, but must also be transparent, participatory, and implemented with a disciplined budget. Kabila District, Bone Regency Bonebolango. It is recorded that there are nine (9) villages including Biluango, Bintalahe, Botubarani, Botutonuo, Huangobotu, Modelomo, Molotabu, Olele and Oluhuta, where each village has the authority and power to develop the village and manage finances as best as possible to meet the organization's goals.

The presentation of village government financial reports is often made without being based on the regulations that have been made in the PSAP. Lack of knowledge of village employees in the field of accounting or finance. Being one of the factors causing the presentation of invalid reports, especially in the field of accounting, affects the preparation of village financial reports Sudiarti & Juliarsa, (2020) . Similarly, researchers found when participating in village service, researchers encountered problems in the form of village treasurers who were not from the accounting or financial education field, resulting in a lack of understanding of recording financial reports and their recording was not in accordance with applicable recording procedures. This has an impact on the resulting village financial reports, often resulting in delays in submitting LPJs, but village treasurers still carry out their duties

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well. In accordance with the research gap, researchers decided to conduct research with the title "The Effect of Human Resource Competence and *Locus of Control* on the Quality of Village Financial Reports in Kabila Bone District, Bonebolango Regency" **.**

2. RESEARCH METHODS

A research method is a way or strategy to obtain factual data and then process it for research purposes. According to Sugiyono (2018) , a research method is essentially a scientific way to obtain data for specific purposes and purposes. This study used quantitative methods, which researchers hoped to describe the influence of human resource competency and *locus of control* on the quality of village financial reports.

The total sample size used was 138 respondents . The research data was primary data obtained through questionnaire distribution. The collected data was subjected to statistical analysis, including the mean.

According to (Ghozali, 2017) *Structural Equation Modeling* (SEM) is also the most common statistical modeling technique and has been widely used in behavioral science . SEM can be shown as a combination of factor analysis, regression analysis, and path analysis. Path diagrams are an effective communication tool for conveying the conceptual ideas of SEM models.

The smaller *the Chi-Square (χ2)* statistic , the better (p> 0.05), meaning the model is getting better. This tool is the most fundamental test tool for measuring overall fit, so the use of Chi-Square (χ2) is only appropriate if the sample size is 100 to 200.

RMSEA (*The Root Mean Square Error of Approximation*). Is an index that can be used to compensate for the Chi-Square statistic (χ2), the smaller the value the better (≤ 0.08) is an index for acceptability, a model that shows a close fit of the model based on the degrees of freedom.

GFI (*Goodness of Fit Index*), is a non-statistical measure whose value ranges from 0 (*poor fit*) to 1.0 (*perfect fit*). There is no standard GFI value that is acceptable as a reasonable value, but many researchers recommend a value above 90% as a measure of good fit.

AGFI (*Adjusted Goodness of Fit*) , Analogous to the coefficient of determination (R2) in the available analysis. The index can be adjusted to the available degrees of freedom to test the acceptability of the model. The recommended acceptance level is when AGFI ≥ 0.90 .

CMIN/DF (*The Minimum Sample Disrepancy Function*), is generally reported by researchers as one indicator to measure the level of fit of a model. CMIN/DF is nothing but the χ2 statistic divided by df so it is called the relative χ2. The relative χ2 value ≤ 2.0 or even ≤ 3.0 is an index of the model fit with the data.

Tucker Lewis Index (TLI) is a measure that combines the persimony measure into a comparative index between the proposed model and the null model. The TLI value ranges from 0 to 1,000. The recommended value is equal to or greater than 0.900.

Comparative Fit Index (CFI): The CFI ranges from 0 to 1, with values closer to 1 indicating the highest level of model acceptance. The CFI is not affected by sample size, making it a good measure of model acceptance (Hulland, 1996 & Tanaka, 1993). The CFI is identical to the Relative Noncentrality Index (RNI) of MCDonald and Marsh (1990). The expected CFI value is ≥ 0.95 .

3. RESULTS AND DISCUSSION

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RESEARCH RESULT

Human Resource Competency Validity Test . The Human Resource Competency variable research questionnaire consists of 10 question items.

The results of the questionnaire item validity test indicate that all statement items in each human resource competency variable have a loading factor value above 0.5, the threshold value for an acceptable research questionnaire item. Therefore, it can be said that the questionnaire items for the human resource competency variable are valid and can be used to measure the variables studied.

Validity Test of *Locus of Control Variable* . The research questionnaire for *the Locus of Control* variable consists of 8 question items.

The results of the questionnaire item validity test indicate that all statement items in each *Locus of Control variable* have a loading factor value above 0.5, the threshold value for an acceptable research questionnaire item. Therefore, it can be said that *the Locus of Control variable questionnaire items* are valid and can be used to measure the variables studied.

Validity Test of the Village Financial Report Quality Variable. The research questionnaire for the Village Financial Report Quality variable consists of 8 questions.

The results of the questionnaire item validity test indicate that all statement items in each Village Financial Report Quality variable have loading factor values above 0.5, the threshold value for an acceptable research questionnaire item. Therefore, it can be said that the questionnaire items for the Village Financial Report Quality variable are valid and can be used to measure the variables studied.

Reliability Test Results. A reliability test is a research instrument measuring the indicators of each variable. A questionnaire can be said to be reliable if a person's answers to the statements are consistent or stable over time. Reliability testing in this study was performed by examining Cronbach's Alpha values. The results of the reliability testing for each variable yielded the following data:

Table 1. Reliability Test Results

No.	Research Variables	Cronbach's Alpha	Alpha Tolerance	Item Status
1	Human Resources Competence (X_1)	0.81941	0.6	*Reliable*
2	*Locus of Control* X_2	0.79562	0.6	*Reliable*
3	Effectiveness of Village Financial Management (Y)	0.84751	0.6	*Reliable*

Source : research data processing

Table 1 above, it can be concluded that the questionnaire used in this study has met the reliability requirements because it has a Cronbach's Alpha value above 0.6 or more ($\alpha \geq 0.6$) Sunyoto, (2009) , so it can be used to measure the variables studied, these results also show that the level of consistency is above the specified requirements.

Descriptive Analysis of Research Variables Descriptive analysis of research variables is used to provide an overview of community participation and the development planning process in Tolinggula Tengah Village, Tolinggula District, North Gorontalo Regency, Gorontalo Province.

Table 2
Frequency Distribution of Research Variable Indicators
Human Resources Competence X 1

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No.	Research Variable Indicator (X1)	Mean Interval	Information
1	Improving reliable human resources (X1.1)	4.02	Good/High
2	Jobs that match a person's education (X1.2)	4.04	Good/High
3	Commensurate with the work results produced (X1.3)	4.02	Good/High
4	Facts and figures behind the technical aspects (X1.4)	4.02	Good/High
5	Truth or information obtained through experience or learning (X1.5)	3.94	Good/High
6	Ability to demonstrate tasks (X1.6)	4.02	Good/High
7	Continuously acceptable criteria (X1.7)	4.02	Good/High
8	Least activity (X1.8)	4.06	Good/High
9	Shown to superiors or other people (X1.9)	3.99	Good/High
10	Able to be in the work environment (X1.10)	4	Good/High
	Average (Mean)	**4.01**	**Good/High**

Source: research data processing

Based on Table 2 above, it can be seen that most respondents gave good/high responses (answers) on the least activity indicator (X1.8) with a very good/very high mean value of 4.06 . This condition illustrates that human resource competencies are included in the good/high category in showing and behaving based on knowledge qualifications in carrying out tasks according to the position of each officer.

Based on frequency distribution, Truth or information obtained through experience or learning (X1.5) with the lowest mean value of 3.94 . This condition shows that the village government is still in the good/high category in terms of emphasizing the duties and authorities of village officials in accordance with their education and knowledge and carrying out their respective duties in running their government so that the resulting financial management is of high quality and can benefit stakeholders.

Table 3
Frequency Distribution of Research Variable Indicators
***Locus Of Control* X2**

No.	Research Variable Indicator (X2)	Mean Interval	Information
1	Ability (X2.1)	3.78	Pretty good
2	Interest (X2.2)	4	Good/High
3	Effort (X2.3)	4.02	Good/High
4	Hard work (X2.4)	4.02	Good/High
5	Leadership (X2.5)	3.98	Good/High
6	Fate (X2.6)	4.05	Good/High
7	Organizational culture (X2.7)	3.69	Pretty good
8	Motivation given by leaders (X2.8)	3.53	Pretty good
	Average (Mean)	**3.88**	**Pretty good**

Source: research data processing

Based on Table 3 above, it can be seen that most respondents gave good/high responses (answers) on the Fate indicator (X2.6) with the highest mean value of 4.05 . This condition

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illustrates that the village government in carrying out its duties and work believes that the work carried out is in accordance with what has been determined so that the distribution of work can run well and can produce quality reporting and can be used by all who need it, especially all village officials as relevant accountability reporting.

Based on empirical facts through frequency distribution, the motivation given by the leader (X2.8) has the lowest mean value of 3.53 . This condition illustrates that providing motivation from the leader is very necessary in order to increase the level of performance and work enthusiasm for village officials.

Table 4
Frequency Distribution of Research Variable Indicators
Quality of Financial Report Y

No.	Research Variable Indicator (Y)	Mean Interval	Information
1	honest presentation (Y.1)	4.02	Good/High
2	Useful if comparable (Y.2)	4.01	Good/High
3	On time and complete (Y.3)	4.04	Good/High
4	verifiable (Y.4)	4.01	Good/High
5	Understandable by report users (Y.5)	4.02	Good/High
6	Terms adapted to the limits of understanding (Y.6)	4.02	Good/High
7	Previous period financial report (Y.7)	4.02	Good/High
8	Has predictive benefits (Y.8)	3.99	Good/High
	Average (Mean)	**4.02**	**Good/High**

Source: research data processing

Based on Table 4 above, it can be seen that the majority of respondents gave good/high responses (answers) to the On-time and complete indicators. (Y.3) with the highest mean value of 4.02. This condition illustrates that the village government in preparing financial reports is always timely and complete, especially at the end of each fiscal year, the village financial report will be prepared and audited clearly.

Based on empirical facts through frequency distribution, the indicator Having predictive benefits (Y.8) has the lowest mean value of 3.99 . This condition illustrates that the financial reports being prepared need to be improved so that they can provide benefits and can help stakeholders predict what will happen in the future.

Table 5
Summary of Respondents' Statements Regarding Variables
Proposed Research

No	Research Variables	Mean Interval	Information
1.	Human Resources Competence (X_1)	4.01	Good/High
2.	Locus of Control (X_2)	3.88	Good/High
3.	Financial Report Quality (Y)	4.02	Good/High
	Average Respondent Statements	**3.97**	**Good/High**

Source: research data processing

Based on Table 5 above, it appears that the respondents' statements regarding the research model built are, Human Resource Competence ($X1_{\ }$) has a good/high interpretation, *Locus of Control* ($X2_{\ }$) has a good/high interpretation and Financial Report Quality (Y) also has

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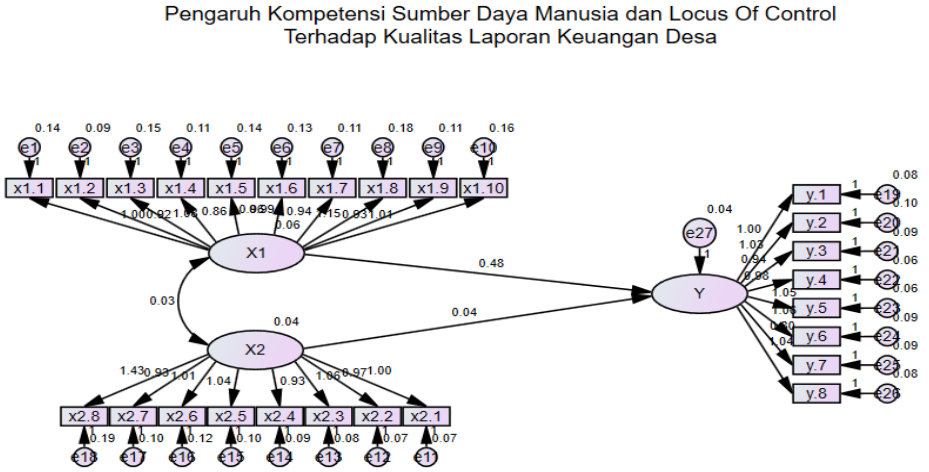
a good/high interpretation, along with the average value having a good/high interpretation **.** The respondents' statements are in accordance with the real conditions that exist in the Village Apparatus in Kabila Bone District, Bonebolango Regency, Gorontalo.

Initial Model Testing of Structural Equitation Modeling (SEM). Based on the method of determining values in a model being studied, the variables used in this first model test are grouped into two types, namely exogenous variables and endogenous variables.

A model is considered to have good quality if its development, based on the theoretical assumptions that have been formulated, is supported by empirical data that has been collected and analyzed. Thus, the consistency between the theoretical model and empirical results is a key indicator of the model's feasibility. The results of the analysis using *the Structural Equation Modeling* (SEM) method in the initial testing stage can be seen in detail and comprehensively in **Figure 1,** which presents a visualization of the relationships between variables in the model.



The criteria and critical

Criteria	Cut-Off Value	Results Model	Evaluasi Model
Chi-square	Diharapkan kecil	477,500	*Marginal fid*
Probability	≥ 0.05	0,000	*Bad Fid*
CMIN/DF	≤ 3.00	1,613	*Good fid*
GFI	≥ 0.90	0.799	*Marginal fid*
AGFI	≥ 0.90	0.762	*Marginal fid*
TLI	≥ 0.95	0.807	*Marginal fid*
RMSEA	≤ 0.08	0.067	*Good fid*

Source: research data processing

Based on **Table 6** above, it can be concluded that the model does not yet meet the requirements for use. The table shows that several criteria still do not meet the standards, such as probability. Meanwhile, four criteria, namely chi-square, GFI, AGFI, TLI, and RMSEA, have almost met the requirements. To ensure these criteria are met, modifications are made by conducting correlations. Based on the instructions for modification indices, modifications are made to improve the model so that it can be used to prove the hypothesis. These modifications focus on correlations between items and/ or errors , thus obtaining the final structural model.

Final Model Testing: Structural Equitation Modeling (SEM). The final model test examines the influence of human resource competency and locus of control on the quality of

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village financial reports. Next, the results of the final model construct test are evaluated based on the GFI, model criteria, and critical values that correspond to the data, as shown in **Figure 2** below:

Figure 2. Final Model

After making modifications by correlating X1, X2, and Y then e1 to e27, the results of the CFA overall model test obtained *the Goodness of Fit Indices results* from the overall model which can be seen in the following table:

Table 7. Evaluasi GFI Over Model (Uji Final stage)

Criteria	Cut-Off Value	Results Model	Evaluasi Model
Chi-square	Diharapkan	291,049	*Good fid*
Probability	≥ 0.05	0.149	*Good Fid*
CMIN/DF	≤ 3.00	1,613	*Good fid*
GFI	≥ 0.90	0.935	*Good fid*
AGFI	≥ 0.90	0.923	*Good fid*
TLI	≥ 0.95	0.972	*Good fid*
RMSEA	≤ 0.08	0.026	*Good fid*

Source: Research data processing

Based on **Table 7** above, it can be concluded that the variables in the model have met *the Goodness of Fit Indices criteria* . This is because all of the values are close to perfect.

Hypothesis Testing

Partial Test . Hypothesis testing is carried out using the t-value with a significance level of 0.05. The t-value in the AMOS 29 program is the Critical Ratio (CR) value in the Regression Weights: (Group number 1 – Default model) of the fit model (Full Model_4). If the *Critical Ratio* (CR) value ≥ 1.660 or the probability value (P) ≤ 0.05 then the research hypothesis is accepted. The *Regression Weights value* : (Group number 1–Default model) processed by AMOS 29 on Full Model_2 is shown in Table 4.21 below:

Table 8 Regression Weights: (Group number 1 - Default model)

Variables			Estimate	SE	CR	P	Label
Y	<---	X1	.479	.144	3,322	***	par_25
Y	<---	X2	.037	.138	.266	.790	par_26

Source: Research data processing

Table 8 above serves as the primary reference for conducting hypothesis testing in this study. The testing criteria are to reject H0 if the t-value or Critical Ratio (CR) is ≥ 1.660 or the p-value is ≤ 0.05 .

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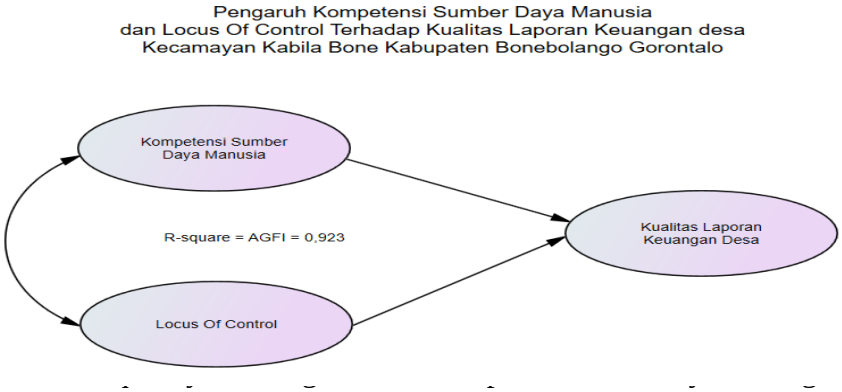
Simultaneous Test

. Table 9 Squared Multiple Correlations
: (Group number 1 - Default model)

Variables	Estimates
Quality of Financial Reports	0.923

The magnitude of the contribution of the independent variables simultaneously to the dependent variable, based on the table above, can be explained that the R-square value of the variable is 0.923 or 92.3% and the recommended acceptance level is if AGFI ≥ 0.90 then the R-square is declared significant.

Based on **table 9** above, a diagram of the t-calculated coefficients from the full model_2 analysis results can be made as in the image below :



The res Table 8 and Figure 3, the re positive and significant effe e *Structural Equation Modeling* (SEM) method with AMOS software shows that the t- Value or CR (Critical Ratio) value is 3.322, which is greater than the critical value of 1.660. In addition , the P value of 0.000, which is smaller than the significance limit of 0.05, supports the conclusion that the H1 hypothesis is accepted.

Locus of control does not have a positive and significant effect on the quality of village financial reports. Based on Table 8 and Figure 3, it shows that the t-value or CR of 0.266 is smaller than 1.660 or the P-value of 0.790 is greater than 0.05, so H2 is rejected, so it can be concluded that locus of control does not have a significant effect on the quality of village financial reports in Kabila Bone sub-district, Bone Bolango Regency, Gorontalo Province. This indicates that other factors not taken into account in this study may have a greater influence on the quality of financial reports.

Human resource competence and *locus of control have a positive and significant* effect on the quality of village financial reports in Kabila Bone sub-district, Bonebolango Regency, Gorontalo province. The magnitude of the contribution of independent variables simultaneously to the dependent variable, based on table 9, can be explained that the R- square variable value is 0.923 or 92.3% and the recommended acceptance level is if AGFI ≥ 0.90 then the R- square value is declared significant. The results of the study above explain that the contribution of independent variables (human resource competence and *locus of control*) included in the regression equation to the quality variable of village financial reports is 92.3% while the other 7.7% is contributed by other variables outside the research model. Thus, it can be concluded that human resource competence and *Locus of control* simultaneously (R-square)

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influence the quality of village financial reports in Kabila Bone sub-district, Bone Bolango Regency, Gorontalo Province.

DISCUSSION

The discussion of the research findings is carried out by referring to the real conditions faced by respondents in the field, as well as by comparing several theories and published scientific journals, especially those related to the research variables.

This research uses *Stewardship theory* , which focuses on the relationship between the principal (trust giver) and agent (trust executor). In this context, the village head or village community acts as the principal who wants transparent and accurate financial reports, while the village apparatus functions as the agent who prepares the reports.

The results of this study align with research conducted by Wikan et al., 2017, which states that human resource competency and locus of control simultaneously influence the quality of financial reports. The results of this study can be concluded that, based on the values and findings obtained, Human Resource Competence and *Locus of Control* have a significant influence on the quality of village financial reports in Kabila Bone District, Bone Bolango Regency, Gorontalo Province.

4. CONCLUSION

This study aims to determine whether human resource competency and *locus of control* significantly influence the quality of village financial reports in Kabila Bone District, Bone Bolango Regency, Gorontalo. This study uses quantitative methods. The data used is primary data obtained from questionnaires. The population of this study was all village officials in Kabila District, Bone. Sampling used non-probability sampling. The data analysis method used is Structural Equation Modeling (SEM).

Based on the values and findings obtained, Human Resource Competence and *Locus of Control* have a significant influence on the quality of village financial reports in Kabila Bone District, Bone Bolango Regency, Gorontalo Province .

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