Information Technology, Internal Control, and Public Sector Financial Reporting Quality: A Systematic Literature Review

Tari Apriani*

Master of Accounting Program, Faculty of Economics and Business, Universitas Jambi

***Corresponding author's email: tariaprianii@gmail.com**

Muhammad Gowon

Master of Accounting Program, Faculty of Economics and Business, Universitas Jambi

Yudi

Master of Accounting Program, Faculty of Economics and Business, Universitas Jambi

Abstract

This study synthesizes empirical evidence on the effects of information technology (IT) utilization and internal control systems on public sector financial reporting quality through a Systematic Literature Review (SLR) following the PRISMA 2020 protocol. Thirty peer-reviewed articles published between 2020 and 2026, sourced from SINTA, Scopus, and Google Scholar, were systematically selected and analyzed. Findings consistently confirm that IT utilization and internal control systems each exert a significant positive effect on financial reporting quality. Three dominant themes emerge: IT as an enabler of data accuracy and timeliness, internal control as a governance safeguard reducing reporting errors, and complementary interactive effects between both constructs. Human resource competency is identified as a critical moderating factor. Several methodological gaps and future research directions are proposed. Findings carry implications for public sector governance reform and financial management policy.

Keywords: Information Technology, Internal Control, Financial Reporting Quality, Public Sector; Systematic Literature Review.

INTRODUCTION

Public sector financial reporting occupies a central position in democratic governance. It serves as the primary instrument through which government entities account for the use of public resources and demonstrate fiscal responsibility to citizens, legislative bodies, and oversight institutions (Aswar, 2020). In Indonesia, the quality of local government financial statements has been subjected to intensive scrutiny, particularly in the aftermath of Government Regulation No. 71 of 2010 on Government Accounting Standards, which mandated a shift to accrual-based accounting across all regional government units. Despite considerable institutional and regulatory progress, variations in reporting quality across provincial and district governments remain substantial. According to the Supreme Audit Agency (Badan Pemeriksa Keuangan/BPK), in the 2023 fiscal year audit cycle, only 87.5% of local

government financial statements received an unqualified opinion (Wajar Tanpa Pengecualian/WTP), while the remaining 12.5% received qualified opinions (Wajar Dengan Pengecualian/WDP), adverse opinions, or disclaimers. Furthermore, BPK recorded 31,766 audit findings across all government levels, of which 12,847 (40.4%) pertained to internal control weaknesses and 9,214 (29.0%) involved non-compliance with applicable regulations, resulting in financial losses amounting to IDR 1.72 trillion (BPK, 2024). These systematic financial findings continue to expose persistent weaknesses in financial management and reporting accuracy.

Two factors have been consistently identified in the accounting literature as critical determinants of public sector financial reporting quality: the utilization of information technology (IT) and the functioning of Internal control systems. Information technology, broadly defined to include accounting information systems, e-government platforms, financial management information systems (FMIS), and regional government information systems (Sistem Informasi Pemerintahan Daerah/SIPD), facilitates data processing accuracy, reporting timeliness, and systematic data integration across government units (Dailibas et al., 2024; Hamdy et al., 2025). Internal control systems, governed in Indonesia by the Government Internal Control System (Sistem Pengendalian Intern Pemerintah/SPIP) under Government Regulation No. 60 of 2008, provide the institutional safeguards, procedural frameworks, and risk management mechanisms that underpin the integrity and reliability of financial reports (Erawati & Prabadianti, 2023; Sonjaya et al., 2025).

Although empirical studies on these relationships have proliferated over the past decade, particularly in the Indonesian public sector context, the literature remains fragmented. Specifically, inconsistencies manifest in three dimensions. First, regarding the magnitude of effects: (Heinrich & Probohudono, 2023; Kova & Zulkifli, 2025), reported that SPIP and IT utilization jointly explained over 65% of variance in reporting quality, whereas (Ramdany & Setiawan, 2021) found that while all variables were statistically significant, the substantive effectiveness depended heavily on organizational commitment, suggesting that the magnitude of IT effects is context dependent rather than universal. Second, regarding the role of moderating variables: variables: Sarwono and Handayani (2021) and Hidayat and Ardhani (2022) identified internal control as a moderator strengthening the IT–quality relationship, Firza Alpi and Akbar (2020) found organizational commitment as the primary moderator, with internal control operating only as a direct predictor. Third, regarding methodological operationalization: studies differ in whether reporting quality is measured through BPK audit

opinions, Likert scale self assessments, or compliance indices, yielding non comparable effect sizes across studies (Magdalena et al., 2022; Pakpahan et al., 2022). The absence of a structured synthesis of these findings constitutes a significant knowledge gap that limits theoretical advancement and practical guidance.

This study addresses the identified gap through a Systematic Literature Review (SLR) of empirical and conceptual research examining the relationships between information technology, internal control systems, and public sector financial reporting quality published between 2020 and 2026. By adhering to the PRISMA 2020 guidelines and employing rigorous inclusion and exclusion criteria, this review synthesizes 30 peer-reviewed articles, identifies dominant research themes and theoretical frameworks, evaluates methodological patterns, and maps existing research gaps. The review is guided by three overarching research questions: (1) What is the nature and direction of the relationship between information technology utilization and public sector financial reporting quality as documented in recent empirical literature? (2) How does the internal control system influence financial reporting quality in the public sector? (3) Are there documented interactive or moderating effects between IT utilization and internal control systems in determining reporting quality, and what theoretical frameworks best explain such relationships?

This study contributes to the public sector accounting literature in three distinct ways that establish its novelty over prior reviews. First, rather than selectively discussing a handful of studies as in narrative reviews, it provides a comprehensive and reproducible evidence base by synthesizing the complete eligible sample through a transparent, protocol-driven selection process. Second, it uniquely integrates three theoretical lenses agency theory, the Technology Acceptance Model (TAM), and the COSO framework within a single analytical architecture, enabling a multi-dimensional understanding of the IT internal control reporting quality nexus that single theory reviews cannot achieve. Third, it identifies and maps the specific interactive and complementary mechanisms between IT and internal control systems, a dimension largely overlooked in prior individual studies. Collectively, these contributions produce a conceptual map of the determinants of public sector financial reporting quality, accompanied by concrete recommendations for practitioners, policymakers, and future research as presented in the Conclusions and Suggestions section.

The remainder of this article is structured as follows: the theoretical review section establishes the conceptual framework; the methodology section describes the SLR protocol, the findings and discussion section presents the synthesized evidence and the conclusions section summarizes key findings and future directions.

THEORETICAL REVIEW

Agency Theory and Public Sector Accountability

The theoretical foundation of this review rests primarily on agency theory. In the public sector, an agency relationship exists between government as the agent and citizens, legislative bodies, and oversight institutions as principals (Zimmerman, 1977). Financial reports serve as the primary information asymmetry-reducing instrument in this relationship, enabling principals to monitor and evaluate agent behavior (Mayasari, 2024; Nurcahyono & Ifada, 2024). When financial reports are of high quality, as characterized by relevance, reliability, comparability, and understandability, the agency relationship is effectively governed and public accountability is fulfilled.

Both information technology and internal control systems operate as institutional mechanisms that reduce the information asymmetry inherent in government-citizen agency relationships. IT systems enhance the quantity and quality of financial information accessible to oversight institutions, while internal controls ensure that reported information is accurate, complete, and free from material misstatement or fraud (Prasetianingrum et al., 2026). When both mechanisms function effectively and complementarily, the quality of financial reporting as an accountability instrument is maximized.

Technology Acceptance Model and Information Technology in the Public Sector

The Technology Acceptance Model (TAM) provides a complementary theoretical lens for understanding how public sector employees adopt and utilize IT systems in financial reporting processes (Davis, 1989). In the TAM framework, perceived usefulness and perceived ease of use determine the behavioral intention to use technology, which in turn determines actual usage. Applied to government financial reporting, the effective utilization of accounting information systems, FMIS, and regional information platforms depends critically on users' acceptance and competent deployment of these technologies (Rahayu & Kanita, 2023; Sakti et al., 2026).

Recent empirical extensions of TAM in the Indonesian public sector context highlight the role of human resource competency as a critical moderating variable. When IT systems are introduced without commensurate improvements in user competency, the expected gains in financial reporting quality are significantly attenuated (Desi Lestari et al., 2022; Sugiarti & Hasanah Setyowati, 2024). This observation has important theoretical and practical

implications: IT adoption alone is insufficient, and organizational and human capital factors must be addressed concurrently.

The COSO Internal Control Framework in Public Sector Governance

The internal control framework articulated by the Committee of Sponsoring Organizations of the Treadway Commission (*Internal Control, Integrated Framework*, 2013) provides the dominant conceptual architecture for understanding internal control in both private and public sector organizations. The COSO framework identifies five interrelated components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring activities.

Indonesia's Government Internal Control System (SPIP), as regulated by Government Regulation No. 60 of 2008, directly adopts and operationalizes the COSO framework for the public sector. Effective SPIP implementation is associated with stronger internal oversight, reduced risk of financial misstatement, enhanced procedural compliance, and improved financial data integrity, all of which are critical prerequisites for high-quality financial reporting (Darwanis, 2023; Erawati & Prabadianti, 2023). The literature reviewed in this study consistently invokes the COSO framework as the theoretical basis for operationalizing internal control constructs, providing a common conceptual thread across otherwise diverse empirical studies.

Characteristics of Public Sector Financial Reporting Quality

Financial reporting quality in the public sector is a multidimensional construct assessed through the characteristics prescribed by Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP). These characteristics include relevance, faithful representation (reliability), comparability, and understandability. Operationalization of this construct in empirical research varies: some studies use BPK audit opinion (unqualified/qualified) as a proxy, while others employ Likert-scale questionnaire instruments completed by financial staff, and others assess compliance with specific SAP requirements (Nurcahyono & Ifada, 2024; Prawati & Murwaningsari, 2024). This methodological heterogeneity is an important finding of this review, as it limits direct cross study comparison.

The relationship between IT, internal control, and reporting quality is also mediated and moderated by several organizational variables identified in recent literature, including human resource competency, organizational commitment, leadership quality, and the application of government accounting standards (SAP). Understanding these conditional relationships is

essential for developing a comprehensive theoretical model of public sector reporting quality determinants.

Empirical evidence from the Indonesian public sector context further reinforces these conditional relationships. For instance, Indriyani & Mappanyukki (2021) demonstrate that the application of government accounting standards, the utilization of information technology, and accounting internal control systems each exert a positive and significant influence on the quality of government financial reports, with organizational commitment functioning as a moderating variable that strengthens these effects. In a similar vein, Kartika & Ningsih (2024) confirmed that internal control systems, the implementation of government accounting standards, and human resource competence are decisive determinants of financial report quality across local government work units (SKPDs). Taken together, these findings underscore that the IT–internal control–reporting quality nexus cannot be understood in isolation from the organizational and human capital conditions in which these mechanisms operate.

RESEARCH METHOD

Review Design and Protocol

This study employs a Systematic Literature Review (SLR) methodology, adhering to the PRISMA 2020 (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines to ensure transparency, replicability, and methodological rigor (Page et al., 2021). The SLR approach was selected because it enables a structured, reproducible, and comprehensive synthesis of empirical evidence across multiple studies, addressing research questions that are too broad to be answered by a single primary study. Unlike narrative or descriptive literature reviews, the SLR protocol mandates explicit documentation of search strategies, inclusion and exclusion criteria, and quality assessment procedures.

Search Strategy and Databases

A systematic literature search was conducted across three major academic databases: SINTA (Science and Technology Index, Indonesia), Scopus, and Google Scholar. Additional searches were performed in specific Indonesian accounting journals indexed at SINTA 1–4, including Jurnal Akuntansi dan Auditing (UNDIP), Jurnal Akuntansi (Tarumanagara), Jurnal ASET, Owner, and related journals. The following keyword combinations were used in both Indonesian and English.

English keywords: 'information technology' AND 'financial reporting quality' AND 'public sector'; 'internal control' AND 'financial reporting quality' AND 'government'; 'IT

utilization' AND 'internal control system' AND 'local government'; 'SPIP' AND 'financial statement quality'; 'accounting information system' AND 'government financial reporting'.

Indonesian keywords: 'pemanfaatan teknologi informasi' AND 'kualitas laporan keuangan pemerintah'; 'sistem pengendalian intern' AND 'laporan keuangan daerah'; 'teknologi informasi' AND 'SPIP' AND 'kualitas pelaporan keuangan'.

The search was restricted to publications from January 2020 to April 2026. This timeframe was deliberately selected for three reasons. First, 2020 marks the year in which the Indonesian government accelerated the nationwide implementation of SIPD (Sistem Informasi Pemerintahan Daerah) through Minister of Home Affairs Regulation No. 70 of 2019, which fundamentally restructured the digital infrastructure for regional financial reporting and generated a subsequent surge in empirical research examining its effects. Second, the onset of the COVID-19 pandemic in early 2020 compelled government entities to rapidly adopt digital financial reporting mechanisms, creating a natural inflection point in IT utilization patterns that warrants dedicated scholarly attention. Third, limiting the review to this period ensures that the synthesized evidence reflects the most current institutional arrangements, regulatory frameworks, and technological configurations, thereby maximizing the practical relevance of the findings for ongoing governance reform.

Inclusion and Exclusion Criteria

Articles were included if they met all of the following criteria: (1) published in peer-reviewed journals indexed at SINTA 1–4, Scopus, or Web of Science; (2) published between January 2020 and April 2026; (3) empirically or conceptually examining the relationship between information technology utilization, internal control systems, or both, and public sector financial reporting quality; (4) focused on central, regional, or village government entities; and (5) written in English or Indonesian. Articles were excluded on the following grounds: (1) review papers that did not contain original empirical analysis or conceptual contribution; (2) conference proceedings, book chapters, or grey literature; (3) studies focusing exclusively on private sector or non-governmental organizations; (4) studies in which financial reporting quality was not a dependent or central variable; and (5) duplicate publications or articles inaccessible in full text.

Article Selection Process

The selection process followed four sequential stages consistent with the PRISMA 2020 flow. In the identification stage, an initial search retrieved 347 candidate records. Following

the removal of 89 duplicate records, 258 unique records proceeded to the screening stage. Title and abstract screening eliminated 168 records that clearly did not meet the inclusion criteria, leaving 90 articles for full-text review. Full-text assessment resulted in the exclusion of a further 60 articles, primarily for focusing on private sector contexts (n = 21), lacking financial reporting quality as a central construct (n = 18), or comprising conference papers and non-indexed sources (n = 21). The final sample comprised 30 peer-reviewed articles that were included in the systematic synthesis.

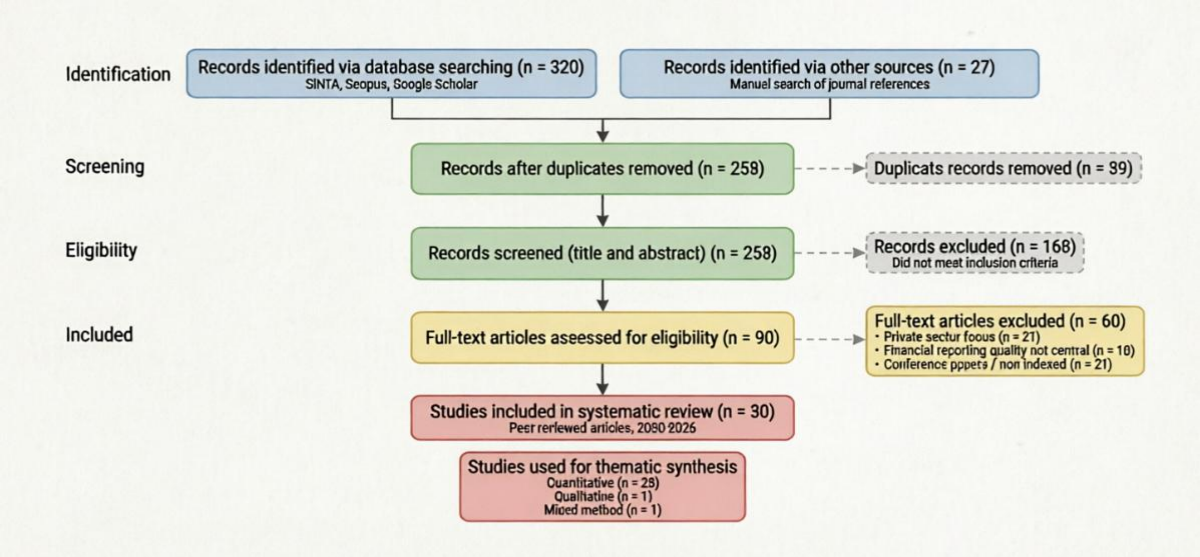


Figure 1
PRISMA 2020 Flow Diagram – Article Selection Process
Source: Processed from systematic database search (2026)

Table 1
PRISMA 2020 Article Selection Summary

Stage	Records	Reason for Exclusion
Identification (initial search)	347	-
After duplicate removal	258	89 duplicates removed
After title/abstract screening	90	168 not meeting criteria
After full-text review	30	60 excluded (see text)

Source: Processed data from systematic search (2026)

Quality Assessment and Data Extraction

Included articles were evaluated using an adapted quality assessment checklist based on the Mixed Methods Appraisal Tool (MMAT) (Hong et al., 2018). Criteria assessed included: clarity of research objectives, appropriateness of research design, validity of measurement

instruments, adequacy of sampling procedures, and transparency of analytical methods. All 30 included articles were assessed as satisfactory on a majority of criteria and were retained for synthesis. Data were extracted systematically into a coding matrix capturing: author(s) and year, country/region of study, government level (central/regional/village), sample size and type, research method, key independent and dependent variables, theoretical framework, and primary findings regarding the IT–internal control–reporting quality nexus.

RESULTS AND DISCUSSION

Descriptive Profile of Reviewed Literature

The 30 articles included in this review span the period 2020–2026 and exhibit a notably increasing trend in publication frequency, with approximately 30% of included studies appearing in 2024–2026, reflecting growing scholarly interest in the determinants of public sector financial reporting quality. In terms of geographical focus, a substantial majority (93%) of studies examine Indonesian local government (regional/district government and village government), while the remaining studies address developing country public sector contexts in Africa and the Middle East. This concentration reflects Indonesia's extensive decentralization framework and the institutional salience of regional financial reporting in the country's accountability architecture (Nurcahyono & Ifada, 2024; Prawati & Murwaningsari, 2024).

Methodologically, quantitative survey based research is dominant, accounting for 28 of 30 included studies. The remaining two studies employ qualitative (n = 1) or mixed method (n = 1) approaches. The predominance of quantitative methods reflects the ease of operationalizing key constructs through validated questionnaire instruments and administering these to government employees. Sample sizes range from 30 to 215 respondents, with a median of approximately 75 respondents. This relatively small sample size is a recurring methodological limitation across the literature, raising concerns about statistical power and generalizability (Ridzal et al., 2022; Widiastuti et al., 2023).

Table 2
Profile of Reviewed Studies by Key Characteristics

Characteristic	Category	Frequency (n = 30)
Research Method	Quantitative	28 (93%)
	Qualitative	1 (3%)
	Mixed Method	1 (3%)
Government Level	Regional/District/Local	27 (90%)

	Provincial	2 (7%)
	Village	1 (3%)
Focus Variable	IT Utilization only	4 (13%)
	Internal Control only	4 (13%)
	Both IT & Internal Control	22 (73%)

Source: Processed data from systematic review (2026)

Table 3
Summary of Reviewed Literature: Key Variables, Methods, and Findings

Author(s) & Year	Independent Variable(s)	Dependent Variable	Method	Context / Government Level	Key Finding
Aprsiansyah et al. (2020)	IT utilization, HR competency, SAP application	Financial reporting quality	Quantitative survey	Regional govt, Bungo Regency	IT utilization is the strongest predictor; all variables jointly significant
Aswar (2020)	IT, internal control, HR competency, SAP	Financial reporting quality	Quantitative	Local govt, Indonesia	IT and internal control both positively significant
Firza Alpi & Akbar (2020)	IT utilization, internal control	Financial reporting quality (moderated by org. commitment)	Quantitative	Regional govt, North Sumatra	IT and internal control significant; org. commitment moderates IT effect
Cahmawati & Romandhon (2021)	IT, HR competency, internal audit, SAP	Financial reporting quality	Quantitative survey	Regional govt, Central Java	IT and internal audit jointly determine quality; HR competency moderates
Ramdany & Setiawan (2021)	IT, internal control, HR competency, leadership	Financial reporting quality	Quantitative	Regional govt, Jakarta	All variables significant; effectiveness depends on substantive commitment
Sarwono & Handayani (2021)	IT utilization	Financial statement quality (moderated by internal control)	Quantitative	Regional govt, Indonesia	IT positively significant; internal control strengthens IT effect

Hidayat & Ardhani (2022)	Accounting information system	Financial reporting quality (moderated by internal control)	Quantitative	Regional govt, East Java	Internal control moderates AIS–quality relationship
Magdalena et al. (2022)	Internal control, HR competency	Financial reporting quality	Quantitative	Regional govt, West Java	Internal control has stronger direct effect than HR competency
Pakpahan et al. (2022)	Internal control weaknesses, audit quality	Local govt financial report quality (moderated by GGG)	Quantitative	Local govt, Indonesia	IC weaknesses negatively impact quality; GGG moderates
Ridzal et al. (2022)	HR capacity, IT utilization, internal control	Financial reporting quality	Quantitative survey	South Buton Regency	All three variables significant; IT and IC jointly influential
Sutrisna et al. (2022)	HR competence, IT utilization, internal control, SAP	Financial reporting quality	Quantitative survey	South Aceh govt SKPK	IT and internal control each independently significant
Darwanis (2023)	SISKEUDES, apparatus training, internal control	Village financial report quality	Quantitative survey	Village govt, Aceh	SISKEUDES and internal control significantly improve village reporting
Erawati & Prabadianti (2023)	Government internal control, accounting comprehension	Financial reporting quality	Quantitative survey	Regional govt OPDs, Indonesia	Internal control demonstrates strongest predictive power
Heinrich & Probohudono (2023)	SPIP, IT utilization	Regional govt financial reporting quality	Quantitative survey	District govts, Indonesia	Dual implementation creates synergistic governance effect
Rahayu & Kanita (2023)	Regional accounting system, IT, internal control	Financial reporting quality	Quantitative survey	DKI Jakarta Provincial OPDs	All three variables explain >70% of variance; positive interaction

Rahma & Sugiartono (2023)	IT utilization, internal control	Financial reporting quality	Quantitative survey	Regional govt, Papua	Both variables independently and jointly significant
Widiastuti et al. (2023)	HR competency, internal control, IT utilization	Regional govt financial reporting quality	Quantitative survey	Badung Regency, Bali	Internal control and IT both positively significant
Dailibas et al. (2024)	IT reliability, IT security	Local govt financial reporting	Qualitative	Regional govt, Indonesia	IT infrastructure quality directly shapes reporting transparency
Damayanti et al. (2024)	IT utilization, HR competency, internal control	Financial reporting quality	Quantitative survey	Kebumen Regency OPDs	All variables jointly significant; each contributes independently
Nurcahyono & Ifada (2024)	IT, internal control, HR, SAP, internal auditor	Govt financial statement quality	Quantitative	Local govt, Indonesia	IT and internal control each significantly positive
Prawati & Murwaningsari (2024)	IT, internal control, HR, SAP, leadership	Financial reporting quality	Quantitative survey	Local govt, Indonesia	IT, internal control, HR competency, SAP, and leadership all significantly and positively influence financial reporting quality; leadership strengthens the combined effect
Edhie Rachmad et al. (2024)	Financial IS, internal control, IT utilization	Financial report quality	Quantitative survey	Regional govt, Indonesia	Combined explanatory power >60%; all three independently significant
Sugiarti & Hasanah Setyowati (2024)	HR competency, IT utilization,	Financial report reliability	Quantitative survey	Regional govt, Indonesia	IT and IC significant; HR competency strengthens IT effect

	internal control				
Hamdy et al. (2025)	Digital transformation, AIS quality	Public sector reporting quality	Mixed method	Developing countries	Digital transformation significantly improves quality and transparency
Kova & Zulkifli (2025)	IT utilization, internal control	Financial report quality	Quantitative survey	Govt health facilities	IT most influential for accuracy; IC essential for compliance
Sonjaya et al. (2025)	Internal control system	Local financial report accountability	Quantitative survey	Local govt, Indonesia	Internal control is the strongest institutional predictor
Nisa et al. (2026)	Regional IS, internal control	Financial report quality, fraud prevention	Quantitative survey	Regional govt, Indonesia	Both variables reduce errors and contribute to fraud prevention
Pradipta & Hendaris (2025)	AIS, internal control	Financial reporting quality	Quantitative survey	West Java Provincial Govt	Reinforcing governance loops yield superior reporting outcomes
Prasetianingrum et al. (2026)	Information systems, control mechanisms, efficiency	Financial reporting quality	Quantitative survey	Regional govt, Indonesia	Synergistic interactions produce compounding quality improvements
Sakti et al. (2026)	SIPD, HR competency, SPIP, SAP	Financial reporting quality (SKPD)	Quantitative survey	Jambi City govt	SIPD and SPIP significantly enhance reporting quality

Source: Compiled from systematic review of 30 articles (2020–2026)

Table 3 above presents a consolidated synthesis of the 30 articles included in this systematic review, organized to facilitate cross-study comparison of research variables, methodological approaches, and primary findings. Several patterns are immediately discernible from this synthesis. First, the overwhelming majority of studies employ quantitative survey methods directed at regional government employees, reflecting the practical accessibility of this approach in the Indonesian public sector context. Second, IT utilization and internal control are frequently examined together, confirming their status as co-determinants of financial reporting quality rather than independent or competing influences.

Third, the direction of findings is highly consistent: across all 30 studies, no study reports a statistically significant negative effect of IT utilization or internal control on reporting quality. This uniformity of positive findings warrants critical discussion. The absence of negative effects can be attributed to several interrelated factors. First, the theoretical logic underpinning both IT and internal control is inherently directional: IT systems are designed to reduce processing errors and enhance information flow, while internal controls are specifically architected to prevent, detect, and correct misstatements. By design, these mechanisms operate unidirectionally toward quality improvement, making negative effects theoretically implausible unless implementation is fundamentally dysfunctional. Second, the dominance of cross-sectional survey designs, in which respondents retrospectively assess both the presence of IT/IC systems and perceived reporting quality, introduces a common method bias that systematically inflates positive associations. Third, publication bias may play a role: studies finding non-significant or negative effects may face greater difficulty in securing publication, thereby creating an overrepresentation of positive findings in the published literature. Fourth, the Indonesian public sector context, where IT adoption and SPIP implementation are relatively recent phenomena, may represent a stage in the technology adoption lifecycle where marginal gains are uniformly positive and diminishing returns have not yet been reached. Future research employing longitudinal designs, objective quality metrics (e.g., BPK audit findings as dependent variables), and contexts with mature IT infrastructure would be essential to test whether negative or null effects emerge under conditions of system obsolescence, implementation fatigue, or institutional resistance.

Fourth, the synthesis reveals that while the primary relationship between IT and reporting quality is established, human resource competency consistently emerges as a contextual moderator that determines the magnitude of the IT effect, a pattern that carries important practical implications for capacity-building policy in regional government administration.

The mechanism through which competency moderates the IT–quality relationship can be understood through the TAM lens: when users lack adequate technical skills and accounting knowledge, the perceived ease of use of IT systems diminishes, leading to superficial or erroneous system utilization that undermines reporting quality. Empirically, this means IT investment without parallel investment in training and certification is unlikely to yield full quality improvements. Policymakers should therefore integrate structured capacity-building programs as a mandatory complement to any technology procurement initiative.

Theme 1: Information Technology and Financial Reporting Quality

A dominant and consistent finding across the reviewed literature is that the effective utilization of information technology exerts a positive and significant influence on the quality of public sector financial reporting. Of the 26 studies examining IT utilization as an independent variable, 23 reported a statistically significant positive relationship with financial reporting quality. This finding is highly consistent across different IT operationalizations, including accounting information system quality, financial management information system effectiveness, SIPD implementation, and general IT infrastructure utilization (Edhie Rachmad et al., 2024; Kova & Zulkifli, 2025; Sarwono & Handayani, 2021).

Kova & Zulkifli (2025) demonstrated that IT utilization and internal control systems jointly and independently improved the quality of financial reports at government health facilities, with IT utilization being particularly influential in enhancing data accuracy. Similarly, Heinrich & Probohudono (2023) found that SPIP and IT utilization significantly improved regional government financial reporting quality in a large-scale sample of Indonesian district governments, concluding that the dual implementation of these systems creates a synergistic governance effect. Edhie Rachmad et al. (2024) confirmed that financial information system quality, internal control quality, and IT utilization each independently contributed to financial report quality, with combined explanatory power exceeding 60% of the variance in reporting quality scores.

The mechanisms through which IT improves reporting quality are well-documented in the literature. IT systems reduce manual data entry errors, accelerate financial consolidation processes, enhance the traceability and auditability of financial transactions, facilitate real-time monitoring of budget implementation, and enable systematic enforcement of accounting standards through automated validation rules (Dailibas et al., 2024; Hamdy et al., 2025; Rahma & Sugiartono, 2023; Sakti et al., 2026). Furthermore, Hamdy et al. (2025) provided evidence from developing countries that digital transformation in public sector accounting information systems significantly improved the quality, timeliness, and transparency of financial disclosures. These mechanisms align with the TAM proposition that perceived usefulness of IT directly determines usage behavior and, ultimately, output quality (Rahayu & Kanita, 2023).

However, the literature also identifies important contingencies. Cahmawati & Romandhon (2021) and Sugiarti & Hasanah Setyowati (2024) demonstrated that the benefits of IT utilization are conditioned on the competency of human resources who operate these systems. Ridzal et al. (2022) found that human resource competency, IT utilization, and internal control jointly determined financial reporting quality in South Buton Regency, with IT

utilization and internal control exhibiting strong joint influence when human resource capacity was adequate. Damayanti et al. (2024) confirmed that the combination of IT utilization, human resource competency, and internal control jointly determined financial reporting quality, with each factor contributing independently. This finding underscores the systemic nature of IT effectiveness: technological infrastructure alone is insufficient without commensurate investment in human capital development (Sutrisna et al., 2022; Widiastuti et al., 2023).

Studies examining SIPD implementation provide particularly rich evidence of IT's role in regional government reporting quality. Sakti et al. (2026) examined SIPD implementation in the Jambi City government and found that integrated regional information systems significantly enhanced financial reporting quality by reducing data consolidation errors and improving budget accountability tracking. Aprsiansyah et al. (2020) found that IT utilization was among the strongest predictors of financial reporting quality in Bungo Regency, outperforming human resource competency and SAP application when considered independently, though all three variables jointly explained a substantial portion of variance.

Theme 2: Internal Control Systems and Financial Reporting Quality

The reviewed literature provides robust and consistent evidence that internal control systems, as operationalized through SPIP implementation and COSO based assessment instruments, exert a significant positive effect on financial reporting quality in the public sector. Across the 26 studies in the sample that examined internal control as an independent variable, 23 reported statistically significant positive relationships with financial reporting quality. This high consistency rate reflects the well-established theoretical logic of SPIP as a governance mechanism: when control environments are strong, risk assessment processes are systematic, and monitoring activities are effective, the procedural integrity and accuracy of financial reports improves substantially. Erawati & Prabadianti (2023) found that government internal control system performance and accounting comprehension jointly and significantly determined financial reporting quality across a sample of regional government OPDs in Indonesia, with the internal control dimension demonstrating particularly strong predictive power. Pakpahan et al. (2022) demonstrated that internal control system weaknesses, as measured by BPK audit findings, negatively impacted local government financial reporting quality, and that this relationship was moderated by good government governance practices, indicating that broader governance context matters for SPIP effectiveness. Magdalena et al. (2022) provided complementary evidence showing that internal control and human resource

competency together accounted for a significant proportion of variance in financial reporting quality scores, with internal control exhibiting a stronger direct effect.

Darwanis (2023) found that SISKEUDES implementation, combined with adequate training and internal control systems, significantly improved village government financial report quality, indicating that the positive effects of internal control extend even to the most resource-constrained government levels. Sonjaya et al. (2025) conducted a large-scale study of local government financial report accountability and confirmed that internal control systems influence reporting accountability through both direct and indirect pathways.

Importantly, the evidence suggests that internal control effectiveness is highly sensitive to the quality of the control environment and the commitment of leadership. Prasetianingrum et al. (2026) found that synergistic interactions among information systems, control mechanisms, and organizational efficiency produced compounding improvements in financial reporting quality, with control mechanism effectiveness being particularly critical when operating alongside high quality information systems. Nisa et al. (2026) demonstrated that regional information systems and internal control systems jointly reduced financial reporting errors and contributed to fraud prevention in regional government financial management.

Several studies also examined the moderating role of internal control between other determinants and reporting quality. Firza Alpi & Akbar (2020) found that organizational commitment moderated the relationship between IT utilization and financial reporting quality, while internal control had a direct effect independent of moderating influences. Hidayat & Ardhani (2022) specifically investigated whether internal control could moderate the AIS–reporting quality relationship and found significant moderation effects, suggesting that the governance function of internal control amplifies the reporting quality benefits of accounting information systems.

Theme 3: Interactive Effects and Complementary Mechanisms

A third prominent theme in the reviewed literature is the interactive and complementary relationship between IT utilization and internal control systems in determining financial reporting quality. Twenty-two of the 30 reviewed studies examined both constructs simultaneously, and a consistent pattern emerges: the combined effect of effective IT utilization and strong internal control systems on reporting quality is greater than the sum of their independent effects, suggesting complementarity rather than substitution.

Heinrich & Probohudono (2023) found that SPIP implementation and IT utilization jointly produced a synergistic governance effect on regional government financial reporting

quality, with the combined model explaining substantially more variance than either construct alone. This finding directly supports the complementarity hypothesis. Rahayu & Kanita (2023) reported that regional government accounting systems, IT utilization, and internal control systems collectively explained over 70% of the variance in financial reporting quality among Jakarta Provincial Government OPDs, with all three constructs independently significant and exhibiting evidence of positive interaction.

Prasetianingrum et al. (2026) synthesized these findings empirically, demonstrating that information systems and control mechanisms interact synergistically, such that the marginal contribution of internal control to reporting quality increases when information system quality is already high. Under this model, IT systems and internal controls are not merely additive inputs but function as an integrated governance framework, with their effectiveness depending on coherent alignment. Pradipta & Hendaris (2025) provided complementary empirical support, showing that accounting information systems and internal control systems together created reinforcing governance loops in the West Java Provincial Government that yielded measurably superior reporting quality outcomes.

Importantly, several studies identified conditions under which IT and internal control may not function complementarily. Ramdany & Setiawan (2021) observed that when SPIP implementation was merely formal rather than substantive, the positive effects of IT utilization were not amplified, and vice versa. This suggests that genuine institutional commitment is a necessary condition for the complementarity effect. Nisa et al. (2026) examined regional government entities and found that the combination of regional information systems and internal control significantly reduced financial reporting errors and contributed to fraud prevention, particularly in settings where governance capacity was initially limited, suggesting that complementarity effects may be especially pronounced in lower-capacity organizational contexts.

Research Gaps and Methodological Limitations

This systematic review identifies several significant research gaps that constitute productive directions for future empirical work. First, the reviewed literature is heavily dominated by Indonesian regional government contexts, limiting generalizability to other institutional and national settings. The public sector governance contexts of other developing nations, including those with different decentralization architectures, colonial administrative legacies, or digital infrastructure levels, remain substantially understudied. Cross-national

comparative studies examining how institutional context moderates the IT internal control reporting quality relationships would substantially extend current knowledge.

Second, methodological limitations are pervasive. The dominance of cross-sectional survey designs prevents causal inference and cannot capture the dynamic evolution of IT capabilities, control system maturity, or reporting quality over time. Longitudinal studies tracking the development of government entities over multiple fiscal years would enable researchers to examine whether improvements in IT adoption and control system quality precede improvements in reporting quality, as the theoretical logic suggests, or whether reverse causality or confounding factors better explain the observed associations. Experimental or quasi-experimental designs exploiting the staggered rollout of SIPD or SPIP implementation across government units could provide more compelling causal evidence.

Third, the reviewed literature provides only limited attention to the role of digital transformation, artificial intelligence, and big data analytics in reshaping the IT–reporting quality relationship. While Hamdy et al. (2025) make preliminary observations about digital transformation effects, systematic empirical investigation of how emerging technologies such as blockchain-based financial ledgers, AI-assisted audit tools, or integrated e-government financial dashboards affect reporting quality in the public sector is largely absent (Dailibas et al., 2024). Given the rapid pace of digital transformation in Indonesian government administration, this represents a significant and urgent research gap.

Fourth, the conceptualization of reporting quality as a single outcome variable, typically operationalized through a single composite scale, may inadequately capture the multidimensional nature of the construct. Future research should consider differentiating between quality dimensions, such as timeliness, accuracy, completeness, and comparability, and examining whether IT utilization and internal control affect these dimensions differentially. Such disaggregated analyses could yield more nuanced and actionable findings for public sector management practice.

Fifth, the literature largely neglects the role of organizational culture, bureaucratic norms, and political commitment in determining whether IT systems and internal controls are effectively implemented and maintained. These contextual variables may be especially important in developing country public sector contexts, where institutional quality and political accountability constraints significantly shape organizational behavior. Theoretical integration of institutional theory, resource-based theory, or public value management frameworks alongside the dominant agency theory and TAM foundations could enrich explanatory models considerably.

CONCLUSIONS AND SUGGESTIONS

Conclusions

This systematic literature review provides a comprehensive and methodologically rigorous synthesis of 30 peer-reviewed empirical and conceptual studies examining the relationships between information technology utilization, internal control systems, and public sector financial reporting quality, published between 2020 and 2026. Three principal conclusions emerge from this analysis.

First, information technology utilization exerts a robust, consistent, and positive effect on public sector financial reporting quality across the reviewed literature. IT systems improve reporting quality primarily through mechanistic pathways: reducing data entry errors, accelerating financial consolidation, enhancing auditability, enabling real-time budget monitoring, and enforcing accounting standards through automated validation. This effect is conditioned on human resource competency, suggesting that IT investment must be accompanied by sustained capacity development initiatives.

Second, internal control systems, particularly as operationalized through SPIP implementation in the Indonesian context, are equally consistent and positive determinants of financial reporting quality. The COSO-based governance architecture of SPIP, encompassing control environment quality, risk assessment, control activities, information and communication systems, and monitoring activities, provides the institutional foundation necessary for reliable and accurate financial reporting. The effectiveness of internal controls is sensitive to the substantiveness rather than mere formality of implementation, and is reinforced by strong leadership commitment and organizational governance culture.

Third, IT utilization and internal control systems exhibit complementary rather than substitutive relationships in determining reporting quality. The combined governance infrastructure created by effective IT systems and strong internal controls yields reporting quality outcomes that exceed the sum of their independent contributions. This complementarity is most pronounced in higher-capacity and more governance-mature settings, though it also produces notable improvements in relatively resource-constrained contexts.

Limitations and Suggestions

This review has several limitations that should be acknowledged when interpreting the findings. Regarding the scope of database coverage, the decision to restrict the search to SINTA, Scopus, and Google Scholar represents a deliberate methodological scope designed to

ensure that only indexed, peer-reviewed, and quality-assured publications were included, thereby maintaining the rigor and reproducibility of the selection process. However, this scoping decision simultaneously constitutes a limitation, as it may not capture all relevant empirical work, particularly unpublished theses, working papers, or non-English language research indexed in other databases such as Web of Science or SSRN. The dominance of Indonesian research in the sample, while appropriate given the research topic, limits direct generalizability to other national contexts. The reliance on published quantitative studies means that nuanced qualitative insights into the implementation challenges and contextual determinants of IT and internal control effectiveness are underrepresented.

Future research should address these limitations through longitudinal and comparative designs, disaggregated operationalization of reporting quality, and integration of digital transformation variables. Studies examining the moderating roles of political accountability, bureaucratic culture, and leadership quality could substantially enrich the theoretical model of public sector financial reporting quality. Researchers are also encouraged to apply experimental or quasi-experimental designs exploiting institutional reforms or technology rollouts as natural experiments to strengthen causal inference. Practitioners and policymakers should treat IT investment and SPIP capacity building as complementary governance priorities, recognizing that neither alone is sufficient to realize the full potential improvements in financial reporting quality that the combined evidence base suggests are achievable.

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