INKUBIS: Jurnal Ekonomi dan Bisnis
Volume 8, Issue 4, 3763-3773
e_ISSN: 2775-3913
https://inkubis.polteksci.ac.id/index.php/ink/index
DOI: doi.org/10.59261/inkubis.v8i4.551

The Impact of Accounting Information Systems, Information Technology Utilization, Human Resource Capacity, and Internal Control on the Timeliness of Government Agency Financial Reporting

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Article Info:

Article history:
Received: September 17, 2026
Revised: November 21, 2026
Accepted: November 23, 2026
Available Online: November 27, 2026

Keywords:
Accounting Information Systems;
Information Technology Utilization;
Human Resource Capacity;
Internal Control

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Abstract

Background: Public financial accountability depends partly on whether government reports reach users when they are needed. Statutory reporting obligations alone do not explain differences in timeliness, making the organizational conditions surrounding report preparation an important subject of investigation.
Objective: The research assesses the relationships of accounting information systems, information technology utilization, human resource capacity, and internal control with financial reporting timeliness in a government agency.
Methods: A quantitative, cross-sectional survey was conducted among financial administration personnel at the Ministry of Marine Affairs and Fisheries. Purposive selection produced 80 eligible respondents. Questionnaire data were examined through multiple linear regression using SPSS version 30.0, with the four organizational factors entered as predictors of reporting timeliness.
Results: After adjustment for the other predictors, neither accounting information systems nor information technology utilization showed a statistically significant relationship with timeliness. Human resource capacity and internal control, however, each had a positive, statistically significant coefficient.
Conclusion: The findings identify staff capacity and internal control as relevant correlates of timely reporting in the surveyed ministry. They provide a basis for prioritizing personnel development and reliable reporting procedures alongside technological investment. Because the evidence comes from a cross-sectional sample, the estimates should be interpreted as associations within the study setting rather than causal effects.

To cite this article: Asaari, M., Mahpudin, E., & Aryani, F. (2026). The Impact of Accounting Information Systems, Information Technology Utilization, Human Resource Capacity, and Internal Control on the Timeliness of Government Agency Financial Reporting. *INKUBIS: Jurnal Ekonomi dan Bisnis, 8*(4), 3763–3773 https://doi.org/10.59261/inkubis.v8i4.551

INTRODUCTION

Public institutions in Indonesia face increasing expectations to explain how they manage resources at both national and subnational levels. Financial statements support this accountability by communicating the government's financial position and informing decisions with social, political, and economic consequences. Their usefulness depends on the quality of the information and its availability to those making decisions. Research on reporting timeliness and governance reflects this broader concern with information reaching users when it can still inform action (Hetharie, 2019; Lawal et al., 2024; Sinaga & Siagian, 2025). In an agency relationship, the government administers resources on behalf of the public and must account for the activities financed by those resources. Disclosure therefore entails more than producing a completed

document: stakeholders must also have access to it at a useful time.

Preparing financial statements is one way in which public authorities discharge their accountability for resource management. Law Number 17 of 2003 concerning State Finance provides the statutory context for financial accountability at central and regional government levels. Timeliness is also a distinct concern in the wider financial reporting literature (Inawati & Azizah, 2024).

The Ministry of Marine Affairs and Fisheries provides a relevant setting for examining public financial reporting processes. Official information records unqualified opinions on the ministry's financial statements for 2022–2024 and identifies continued internal supervision and follow-up of audit recommendations as priorities (Ministry of Marine Affairs and Fisheries, 2025). These audit achievements provide the institutional context for the study. Reporting timeliness remains a separate dimension of the reporting process: an opinion on financial presentation does not directly measure how long employees take to compile, reconcile, and submit the underlying information. Examining the organizational conditions associated with those tasks can therefore complement an assessment of financial statement quality. The present research focuses on these relationships among personnel involved in financial administration, rather than treating the audit opinion as a measure of their reporting speed.

Preparing dependable financial information requires staff who can apply accounting procedures, identify incomplete documentation, and resolve discrepancies before reports are finalized. Personnel development is therefore relevant to the operation of accounting systems, rather than an alternative to technological improvement. Accounting education, financial work experience, and appropriate technical training may help employees carry out these tasks more effectively. Related research examines human resource development in organizational transformation and the role of auditor competence in financial control (Hanafiah et al., 2025; Novatiani et al., 2024). Other studies consider digital financial administration and human resource capacity in different institutional settings (Afriani et al., 2024; Odi, 2024). These settings should not be treated as direct evidence about this ministry's reporting deadlines. Instead, they motivate the empirical question of whether staff capacity is associated with timeliness in the present sample. Employees' ability to interpret standards and complete required checks offers a plausible connection between competence and the reporting schedule.

Accounting information must be collected, consolidated, and communicated early enough to remain useful to its intended users. Timeliness concerns that interval between the events being reported and the availability of the resulting information; it also requires a reporting frequency appropriate to users' needs. When preparation or submission is delayed, information may no longer reflect the circumstances on which a decision depends. Research on companies and charities treats reporting timeliness as a substantive issue, although the determinants may differ across organizational settings (Mayapada et al., 2024; Sih & T., 2025). In a government agency, timely information can support monitoring and responses to emerging problems. The issue is consequently not speed alone, but whether relevant information is available while users can still act on it.

An accounting information system organizes the movement of financial data from transaction entry to processing and report generation. The usefulness of the final statements depends on coordination across these stages: weaknesses at entry, classification, or consolidation can carry through to the reported figures. A reporting system should therefore be understood as a connected accounting process, rather than merely a software application. Studies of financial reporting in other settings examine organizational and audit-related determinants of timeliness (Onatuyeh et al., 2024; Wana, 2024). For the present study, the question is whether variation in the accounting information system is associated with the time needed to produce government reports. The relationship must be tested within the ministry rather than inferred solely from the existence of a system.

Asset and liability accounting illustrates why reporting timeliness may depend on several organizational conditions. Preparing an inventory balance requires agreement between accounting records, procurement documentation, and the assets actually received. Fixed-asset reporting likewise depends on identifiable records for land, buildings, infrastructure, and construction in progress. Intangible assets and procurement liabilities require appropriate documentation to support recognition, valuation, and classification. Where records are missing or

classifications conflict, staff may need to undertake further verification and reconciliation before completing the statements. System functions can assist with recording and retrieval, while personnel interpret the documentation and controls organize the checks required for finalization. These tasks suggest possible connections between accounting information systems, staff capacity, internal control, and reporting timeliness. They also show why a study of technological resources should consider the people and procedures through which those resources are used. The questionnaire analysis examines the corresponding respondent-level relationships; it does not independently audit individual balances or measure the duration of each reconciliation task.

Information technology can support public financial management by reducing repetitive processing, facilitating access to records, and enabling information to move between reporting units. Its contribution nevertheless depends on how employees use it and how well it fits the tasks they must perform. Possessing hardware or software is therefore different from incorporating technology into the accounting workflow. In this study, information technology utilization refers to the use of technological resources in carrying out work, with particular relevance to financial administration. Technology may assist faster and more consistent processing, but its relationship with reporting timeliness remains an empirical question. This distinction also makes it necessary to examine technological use alongside human resource capacity and internal control: the same tools may produce different operational outcomes under different organizational conditions.

METHOD

The research employed a quantitative, associative design to examine the relationships between four organizational characteristics and financial reporting timeliness. Accounting information systems, information technology utilization, human resource capacity, and internal control were specified as the predictor variables, while reporting timeliness served as the outcome variable. Data were collected at a single point in time, making the study cross-sectional in nature. The analysis estimated relationships within the selected sample; it did not examine changes over time or establish causal effects.

The study population comprised personnel involved in financial administration at the Ministry of Marine Affairs and Fisheries. Purposive sampling was used to identify employees whose responsibilities and work experience were relevant to the financial reporting process. The researchers initially targeted 100 respondents and distributed 100 questionnaires. Of these, 80 responses were deemed eligible for analysis. Twelve responses were excluded because they were incomplete, five because the respondents had less than one year of work experience, and three because the respondents withdrew from the study. Consequently, the final sample was smaller than the initial target. Considerations regarding sample adequacy for multivariable analysis are discussed by (Hair et al., 2019; Stevens, 2009). However, the final sample size should not, in itself, be interpreted as evidence of representativeness. Eligibility was determined based on the following criteria:

a. Respondents held civil servant status.
b. Respondents were assigned to a finance division.
c. Respondents had at least one year of work experience.

The analytical sample consisted of ministry employees engaged in financial administration or accounting who met these eligibility requirements.

The participating units were selected based on their respective roles in the ministry's financial reporting arrangements. The Finance Bureau coordinated the preparation of financial statements at the ministry level and included personnel responsible for financial administration and State-Owned Assets reporting. The Secretariat of the Directorate General of Capture Fisheries and the Secretariat of the Directorate General of Competitiveness of Marine and Fishery Products carried out corresponding reporting responsibilities at the Echelon I level, including finance and general affairs functions. The Inspectorate General was included because its internal oversight responsibilities covered budget planning, implementation, reporting, and accountability. Inspector I, Inspector V, and relevant auditors provided supervisory support to work units involved in financial reporting. The selection of personnel from these units was intended to capture perspectives from both financial report preparation and internal oversight. Their participation did not make the purposive sample representative of all ministry employees or government agencies; rather, it provided insights from personnel whose work was directly

connected to the processes under examination.

Multiple linear regression was employed to estimate the relationships between financial reporting timeliness and the four predictor variables simultaneously. The analysis was conducted using SPSS version 30.0 for Windows, a statistical package whose application in research was discussed by (Okagbue et al., 2021). Questionnaire measures were treated as interval-like scores for the regression model. Spearman's rank correlation was not employed because separate bivariate correlations would not account for the simultaneous relationships between each predictor and reporting timeliness while controlling for the other three predictors. The regression model was specified as follows:

$$\mathbf{Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e}$$

in which:
Y = Timeliness of Government Agency Financial Reporting
a = Constant
b_1 = Regression coefficient for Accounting Information Systems
b_2 = Regression coefficient for Information Technology Utilization
b_3 = Regression coefficient for Human Resource Capacity
b_4 = Regression coefficient for Internal Control
X_1 = Accounting Information Systems
X_2 = Information Technology Utilization
X_3 = Human Resource Capacity
X_4 = Internal Control
e = Error term

RESULTS AND DISCUSSION

Results

Questionnaires were delivered directly to employees involved in the Ministry of Marine Affairs and Fisheries' financial administration. The instrument requested respondents' names, employee identification numbers, positions, highest qualifications, fields of education, and years of service, alongside the measures used in the analysis.

The 80 respondents came from four units. The Secretariat of the Directorate General of Capture Fisheries and the Finance Bureau each contributed 31 participants, or 38.8% of the sample. Another 16 respondents worked in the Inspectorate General (20%), while two came from the Directorate General of Competitiveness of Marine and Fishery Products (2.5%). Percentages reflect rounding.

Accounting was the educational background of 32 respondents (40%), followed by management with 19 (23.8%), fisheries management with 10 (12.5%), and law with five (6.3%). The remaining respondents came from a range of disciplines, including public administration, communication science, fishery product processing technology, state treasury, science, social studies, welding engineering, business administration, economics, and sociology. The sample thus included employees with both accounting and non-accounting qualifications; 60% did not report an accounting education background.

Validity Test

Item validity was assessed by comparing each reported correlation coefficient with the reference value adopted for the study. With 80 observations, the degrees of freedom were calculated as n − 2 = 78. At a 5% significance level, the critical correlation was 0.2199. An item was classified as valid when its calculated correlation exceeded that threshold. Table 1 presents the item-level coefficients and the resulting classifications. These results concern the item-correlation criterion used here and should not be interpreted as a complete assessment of every form of measurement validity.

Tabel 1
Validity Test

Variable	Indicator	R Count	R Table	Result
Financial Reporting Timeliness	FRT. 1	0,811	0,2199	Valid
	FRT. 2	0,837	0,2199	Valid
	FRT. 3	0,84	0,2199	Valid
	FRT. 4	0,836	0,2199	Valid
	FRT. 5	0,832	0,2199	Valid
	FRT. 6	1	0,2199	Valid
Accounting Information System	AIS 1	0,698	0,2199	Valid
	AIS 2	0,909	0,2199	Valid
	AIS 3	0,884	0,2199	Valid
	AIS 4	0,902	0,2199	Valid
	AIS 5	0,874	0,2199	Valid
	AIS 6	0,907	0,2199	Valid
	AIS 7	1	0,2199	Valid
Use of Information Technology	UIT.1	0,906	0,2199	Valid
	UIT.2	0,823	0,2199	Valid
	UIT.3	0,876	0,2199	Valid
	UIT.4	0,852	0,2199	Valid
	UIT.5	0,844	0,2199	Valid
	UIT.6	0,85	0,2199	Valid
	UIT.7	0,593	0,2199	Valid
	UIT.8	0,456	0,2199	Valid
	UIT.9	1	0,2199	Valid
Human Resources Capacity	HRC. 1	0,595	0,2199	Valid
	HRC. 2	0,697	0,2199	Valid
	HRC. 3	0,77	0,2199	Valid
	HRC. 4	0,776	0,2199	Valid
	HRC. 5	0,818	0,2199	Valid
	HRC. 6	0,882	0,2199	Valid
	HRC. 7	0,831	0,2199	Valid
	HRC. 8	0,791	0,2199	Valid
	HRC. 9	1	0,2199	Valid
Internal Control	IC.1	0,756	0,2199	Valid
	IC.2	0,805	0,2199	Valid
	IC.3	0,82	0,2199	Valid
	IC.4	0,78	0,2199	Valid
	IC.5	0,766	0,2199	Valid
	IC.6	0,817	0,2199	Valid
	IC.7	0,785	0,2199	Valid
	IC.8	0,832	0,2199	Valid
	IC.9	0,861	0,2199	Valid
	IC.10	0,857	0,2199	Valid
	IC.11	0,688	0,2199	Valid
	IC.12	0,697	0,2199	Valid
	IC.13	1	0,2199	Valid

Reliability Test

The internal consistency of each questionnaire scale was evaluated using Cronbach's alpha. Following the criterion adopted in the study, a coefficient of at least 0.60 was treated as acceptable (Ghozali, 2018). This assessment concerns consistency among items within a scale, rather than stability of responses across repeated administrations.

Tabel 2
Reliability Test

Variable	Cronbach Alpha	N of Item	Result
Financial Reporting Timeliness	0,889	6	Reliable
Accounting Information System	0,931	7	Reliable
Use of Information Technology	0,905	9	Reliable
Human Resources Capacity	0,907	9	Reliable
Internal Control	0,945	13	Reliable

Every scale in Table 2 had a Cronbach's alpha above 0.60 and therefore met the study's reliability criterion. The reported coefficients support internal consistency in this sample. They do not establish that respondents would necessarily give the same answers if the questionnaire were administered again.

Normality Test

The normality assessment concerned the regression residuals, not a requirement that each predictor follow a normal distribution. A one-sample Kolmogorov–Smirnov test was used, with a p-value above 0.05 interpreted as insufficient evidence to reject residual normality. Table 3 reports the test output, including the Lilliefors correction and the lower-bound notation attached to the reported significance value.

Tabel 3
Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		80
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,91004096
Most Extreme Differences	Absolute	,081
	Positive	,081
	Negative	-,040
Test Statistic		,081
Asymp. Sig. (2-tailed)		,200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Hypothesis Test

The four research hypotheses were examined within a single multiple linear regression model. This approach estimated the coefficient for each predictor while holding the other predictors constant. Table 4 reports the unstandardized and standardized coefficients, their standard errors, and the corresponding t-tests for the financial reporting timeliness outcome.

Tabel 4
Hypothesis Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,421	3,327		2,231	,029
	AIS	,074	,112	,091	,656	,514
	UIT	,027	,091	,038	,294	,769
	HRC	,175	,082	,274	2,131	,036
	IC	,096	,046	,220	2,070	,042
a. Dependent Variable: FRT						

The estimated equation, expressed in unstandardized coefficients, was:

FRT = 7.421 + 0.074 AIS + 0.027 UIT + 0.175 HRC + 0.096 IC

The intercept and slope estimates can be interpreted as follows:

1. α = 7.421
   An intercept of 7.421 represents the fitted financial reporting timeliness score when the scores for all four predictors are zero. It provides the reference point needed to specify the regression equation, rather than evidence that reporting timeliness causes changes in the predictors. Because zero is outside the observed range of the Likert-scaled measures, the intercept has limited substantive meaning in this setting. Its principal role is to locate the fitted regression line.
2. b1 = 0.074
   For accounting information systems, the estimated unstandardized coefficient was 0.074. Holding the remaining predictors constant, a one-point higher system score corresponded to a 0.074-point higher predicted timeliness score. The positive sign describes the direction of the fitted association. It should be read together with the coefficient's uncertainty: the t-test did not support a statistically significant individual relationship at the 5% level.
3. b2 = 0.027
   The information technology utilization coefficient was 0.027. With the other three predictors held constant, a one-point increase in the utilization score was associated with a 0.027-point increase in predicted reporting timeliness. Although the estimate was positive, its direction alone is not evidence of a reliable effect. The corresponding significance test indicates that this coefficient was not distinguishable from zero at the study's 5% threshold.
4. b3 = 0.175
   Human resource capacity had an unstandardized coefficient of 0.175. Conditional on the other variables in the model, a one-point increase in the capacity score corresponded to a 0.175-point increase in the predicted timeliness score. This positive association indicates that higher capacity scores were linked to more timely reporting scores in the sample. Statistical support for the relationship is considered through the coefficient's t-test, rather than inferred from its sign alone.
5. b4 = 0.096
   The coefficient for internal control was 0.096. For respondents with the same scores on the remaining predictors, a one-point higher internal control score corresponded to a 0.096-point higher predicted timeliness score. The estimate describes a positive conditional association between the two questionnaire measures. It does not establish how much reporting would improve following an intervention to strengthen controls, because the cross-sectional design does not identify that causal effect.

Coefficient of Determination (R^2) Test

Tabel 5
Coefficient of Determination (R^2) Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,453[a]	,205	,162	1,96031
a. Predictors: (Constant), AIS, UIT, HRC, IC				

The model summary reports R^2 = 0.205 and adjusted R^2 = 0.162. Thus, the unadjusted measure accounts for 20.5% of sample variation in reporting timeliness, while the value adjusted for the number of predictors is 16.2%. The adjusted result indicates limited explanatory coverage. Variation not captured by the fitted model may reflect unmeasured factors, measurement error, or other unexplained influences; it cannot be attributed to specific omitted variables without further analysis.

Individual coefficients were evaluated using t-tests within the multiple regression model. Each test assessed whether a predictor's coefficient differed from zero after adjustment for the other predictors. The decisions were based on a 5% significance threshold and the reported critical t-value, rather than on the positive or negative sign of the coefficient alone.

Tabel 6
The T-test

Coefficients[a]						
Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	7,421	3,327		2,231	,029
	AIS	,074	,112	,091	,656	,514
	UIT	,027	,091	,038	,294	,769
	HRC	,175	,082	,274	2,131	,036
	IC	,096	,046	,220	2,070	,042
a. Dependent Variable: FRT						

Using the reported critical t-value of 1.99210, the individual hypothesis tests yielded the following decisions.

Accounting Information Systems

The accounting information systems coefficient produced t = 0.656 and p = 0.514. The t-statistic was below the reported critical value of 1.99210, and the p-value exceeded 0.05. The evidence therefore did not support Hypothesis 1. This finding indicates a non-significant conditional relationship in the present model; it does not demonstrate that accounting information systems can never contribute to timely financial reporting.

Use of Information Technology

Information technology utilization yielded t = 0.294 and p = 0.769. Neither comparison met the study's significance criterion: the t-statistic was below 1.99210 and the p-value was above 0.05. Hypothesis 2 was consequently unsupported. Within this sample and specification, the estimated individual association between technology utilization and reporting timeliness was not statistically significant.

Human Resource Capacity

For human resource capacity, t = 2.131 exceeded the reported critical value of 1.99210, while p = 0.036 was below 0.05. Together with the positive coefficient, these results support Hypothesis 3. Higher capacity scores were associated with higher reporting timeliness scores after adjustment for accounting information systems, technology utilization, and internal control. The finding concerns a conditional association within the surveyed employees.

Internal Control

Internal control returned t = 2.070 and p = 0.042. Since the t-statistic exceeded 1.99210 and the p-value fell below 0.05, the results support Hypothesis 4. The positive coefficient indicates that stronger internal control scores were associated with greater reporting timeliness, conditional on the other predictors. As with the other coefficients, this statistical relationship should not be interpreted as proof of causation.

Discussion

Accounting information systems were not individually significant in the fitted model (t = 0.656, p = 0.514). This result adds a ministry-specific observation to the broader literature on reporting timeliness, which includes studies of corporate settings (Sih & T., 2025). One possible explanation is that a system's operational presence does not ensure that its functions are fully integrated into report preparation. The educational profile also warrants attention: only 40% of

respondents reported an accounting background. Differences in familiarity with accounting procedures could affect how staff use the system, although educational background alone does not measure competence. The study did not directly assess system maturity or test whether user expertise mediated its relationship with timeliness. These explanations therefore remain hypotheses rather than verified mechanisms.

The non-significant coefficient for information technology utilization (t = 0.294, p = 0.769) likewise cautions against assuming that access to technology automatically improves reporting speed. DeLone and McLean (2003) information systems success framework distinguishes dimensions of system success, providing a basis for considering use and benefits separately. Related research examines accounting system quality and reporting or organizational outcomes in other contexts (Sinaga & Siagian, 2025; Tran Thanh Thuy, 2025). In the ministry, the relevant question is how technology supports specific accounting tasks, rather than whether employees use digital tools in general. The data do not establish that the systems were used mainly for administration or that training was inadequate. Future studies could distinguish transaction processing, reconciliation, consolidation, and submission functions to investigate these possibilities.

The positive human resource capacity coefficient (t = 2.131, p = 0.036) points to the relevance of staff capabilities in the reporting process. A resource-based perspective offers a conceptual rationale for attending to organizational resources and competencies Barney (1991), although this study does not test the full theory. Research on capacity development spans legal reform, financial literacy, organizational transformation, procurement, and public programs Hanafiah et al. (2025), Jusuf and Sinambela (2026), Maghfirah et al. (2025), Odi (2024), Zulaikah and Agustina (2025), whereas Wana (2024) examines reporting timeliness. These different settings provide context rather than direct replications of the present result. Within the ministry, the finding supports attention to continuing development in accounting standards and reporting procedures. It does not establish that staff capacity is statistically more important than technology, since that comparison would require an appropriate test of coefficient differences.

Internal control was also positively associated with reporting timeliness (t = 2.070, p = 0.042). The COSO framework provides a conceptual basis for considering how control activities and reliable information support organizational objectives (COSO, 2013). In financial reporting, verification and reconciliation may help identify errors before they delay completion. This interpretation is relevant to work on auditor competence, internal control, and reporting determinants (Novatiani et al., 2024; Onatuyeh et al., 2024; Sinaga & Siagian, 2025). Nevertheless, the questionnaire results do not directly measure the time saved by a particular control procedure. The supported relationship is between the reported control and timeliness scores, while the proposed workflow mechanism remains an interpretation requiring further investigation.

The reported overall F-test was significant (F = 4.832, p = 0.002), indicating that the four-predictor specification improved on an intercept-only model. The accompanying ANOVA figures were a regression sum of squares of 14.219, a residual sum of squares of 55.181, and a total of 69.400. The corresponding degrees of freedom were 4, 75, and 79, with mean squares of 3.555 for regression and 0.736 for residuals. Overall significance is compatible with the non-significant individual coefficients for accounting information systems and technology utilization: the joint test does not require every predictor to be individually significant. It also does not, by itself, establish strong explanatory performance or causal effects.

CONCLUSION

Among the 80 surveyed employees at the Ministry of Marine Affairs and Fisheries, human resource capacity (B = 0.175, p = 0.036) and internal control (B = 0.096, p = 0.042) showed positive individual associations with financial reporting timeliness. The corresponding estimates for accounting information systems (B = 0.074, p = 0.514) and information technology utilization (B = 0.027, p = 0.769) were not statistically significant. The reported joint test supported the four-predictor model (F = 4.832, p = 0.002), but adjusted R^2 = 0.162 indicates modest explanatory coverage. The findings support attention to staff development and dependable control procedures alongside technological resources. They do not establish causal effects, rank the predictors' relative importance, or identify which omitted factors account for unexplained variation.

ACKNOWLEDGEMENT

The authors would like to express their sincere gratitude to all respondents and relevant personnel at the Ministry of Marine Affairs and Fisheries of the Republic of Indonesia who participated in this study and provided valuable information during the data collection process. The authors also extend their appreciation to the Faculty of Economics and Business, Universitas Yarsi; Faculty of Economics and Business, Universitas Singaperbangsa Karawang; and Faculty of Economics and Business, Institut Rahmaniyah Sekayu for their academic support in completing this research. The contributions and cooperation of all parties involved were essential to the successful completion of this study.

AUTHOR CONTRIBUTION STATEMENT

Masagus Asaari: Conceptualization, methodology, investigation, data collection, formal analysis, data curation, and writing original draft. Endang Mahpudin: Conceptualization, methodology, supervision, validation, interpretation of results, and writing review and editing. Farida Aryani: Formal analysis, validation, literature review, interpretation of findings, and writing review and editing. All authors contributed to the development and critical revision of the manuscript, approved the final version for publication, and agreed to be accountable for the accuracy and integrity of the work.

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