

Effect of Knowledge and Locus of Control on Intellectual Capital and Quality of Financial Reports

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Abstract

This study aims to determine the effect of knowledge and locus of control on intellectual capital and its impact on the Quality of Financial Reports at PT. State Electricity Company (PLN) for Wajo, Bone, and Pare-Pare regions. The data in this study were obtained from each manager of PT. PLN (Persero) in Wajo, Bone and Pare-Pare areas. In this study, we used primary data by giving questionnaires/question sheets directly to 36 respondents. The data analysis method used is Structural Equation Model (SEM) analysis using Smart-PLS. The results showed that the knowledge variable had a positive effect on intellectual capital and the quality of accounting information reporting, and locus of control had a negative and significant impact on intellectual capital and the quality of accounting information reporting. The knowledge variable positively and significantly affects the quality of Financial Reports through intellectual capital. In contrast, locus of control significantly negatively affects the quality of Financial Reports through intellectual capital. The results of this study are used as information and input for company leaders in the context of making decisions and policies according to the quality of accounting information reporting. The results of this study can also be used for other researchers and parties who need it as a source of reference and information that can later be used for further research.

Keywords: Knowledge, Locus of Control, Intellectual Capital, Quality of Financial Reports.

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Introduction

Valuable and helpful information for stakeholders is financial statement information that has met quantitative and qualitative characteristics to be used in decision-making (Suyono, 2015). The qualitative characteristics of the information in the financial statements can be met with a fairly presented report based on generally accepted accounting principles. Therefore, it is necessary to examine the financial statements intended to assess the fairness of the financial statements based on generally accepted accounting principles in Indonesia (Mahaputra & Putra, 2014). To produce quality accounting information reporting quality; people who play a role in the company must know, especially in their respective fields, and have an excellent locus of control with quality intellectual capital. This is necessary to apply and understand the logic of the accounting information reporting system as it should (Anggraini et al., 2019).

Problems regarding the quality of accounting information reporting are now getting hotter to discuss; the number of cases of the poor reporting quality of accounting information in various companies, both trading companies, service companies, and manufacturing companies in Indonesia, is still a hot issue that needs to be studied more deeply (Mulyani et al., 2019). This is caused by a lack of knowledge, Locus of control, and individual work control that plays a role in producing accounting information reports (Mahaputra & Putra, 2014). The failure, the error in the financial statements made due to the incompatibility of the report with the standards set by the government is caused by the people who play a role in the company; it can be caused by the lack of knowledge they have and the absence of control over what is their duty so that of course it will also have an impact on the reporting of accounting information of a company. company (Pujiswara et al., 2014). Educational background is one of the critical elements in the provision and utilization of accounting information reports. The emergence of intellectual capital is marked by the number of companies in Indonesia using knowledge-based strategies (Helmayunita, 2016). The increasing number of knowledge-based companies is marked by the existence of Indonesia's Most Admired Knowledge Enterprise (MAKE). The Indonesia MAKE Study is a tribute to the most admired knowledge-based companies in Indonesia. The number of nominations for the Indonesia MAKE study continues to increase yearly. Intellectual capital is vital in determining the quality of accounting information reporting (Santiani, 2018).

Suyono, (2015) explains that Intellectual capital positively affects the value of financial reporting information, and locus control positively affects the value of financial statement information. On the other hand, research conducted by Kusumowati (2013) concluded that not all intellectual capital components significantly affect financial reporting results. This research is a renewal of the research conducted by Sukmaningrum, (2012) regarding the factors that affect the quality of financial statement information. However, in this study, the researcher uses knowledge and Locus of Control as independent variables and Intellectual Capital as the dependent variable, which can be another aspect that needs to be investigated.

According to (Hendryadi, 2017), the concept of Locus of control is part of the Social Learning Theory, which concerns personality and represents general expectations regarding the problem of factors that determine the success of praise and punishment in one's life. (Brownell 1981: Sandra & Asj'ari, 2021) writes about Rotter's opinion in his paper, which defines the Locus of control as the degree to which a person accepts personal responsibility for what happens to them. Meanwhile (Anwar, 2021) defines Locus of control as referring to the ability of an

individual to influence events related to his life. Furthermore, Intellectual Capital, the intellectual capacity of human resources owned by the organization, can be seen from the quality of competence, organizational commitment, and control of work owned by employees. Meanwhile, Lestari, (2017) explains IC as intellectual material that has been formalized, acquired, and utilized to produce assets of higher value. In contrast to Public, 2001: Herleni & Tasman, 2019) concludes that intellectual capital is the ability of employees to create value-added efficiency. Although it is known to be very valuable, intellectual capital is an intangible asset and is difficult to research or directly measure. Intangible assets are generally the company's intellectual property (such as patents, trademarks, copyrights, and others), goodwill, and brand recognition (Cheng et al., 2010; Pranya Malestha & Pasaribu, 2017). Naidenova & Parshakov, (2013) Explain that intellectual capital is a potential future income that combines human capital (intelligence, expertise, knowledge) and the potential of people in the organization.

Knowledge reflects a person's cognitive ability to recognize, understand, realize and appreciate a task or work that is being done. A person's knowledge can be developed through education, both formal and non-formal, as well as experience. Education will equip a person with the basics of knowledge, theory, logic, general knowledge, analytical skills, and character and personality development (Sunu, 2017). Lestanti, (2015) explained that applying ideas, concepts, and human understanding of these financial statements would impact the quality of accounting information reporting, so knowledge provides significant utilization of accounting information reports. If a leader/manager has good knowledge of social knowledge, high accounting means high use of accounting information to improve the quality of Financial Reports in his organization.

Locus of control is a person's perspective on an event and his ability to control events that occur to him (Sunu, (2017). In Locus of control theory, the possibility of a person's behavior in conflict situations will be influenced by the internal characteristics of his Locus of control. Internal Locus of control is the view that all the results obtained, good or bad, is due to the action of capacity and factors within themselves. Someone with a poor locus of control will have a dysfunctional impact, so the quality of Financial Reports is inappropriate (Lestari & Sapitri, 2016). Good company performance illustrates how the organizations work well together to produce financial reports and quality financial information reporting. Based on this condition, it cannot be denied that it all arises because of the Locus on control and a good work ethic. Good, so this has an impact on company performance. The performance of a company is reflected in the reporting and reporting quality of accounting information that meets the standards.

H₁: Knowledge has a significant positive effect on intellectual capital

H₂: Locus of control has a significant positive effect on intellectual capital

H₃: Knowledge has a significant positive effect on the quality of Financial Reports

H₄: Locus of control has a significant positive effect on the quality of Financial Reports

Alexander & Pamungkas (2019) stated that intellectual capital has a significant positive effect on firm value, and disclosure of intellectual capital positively affects firm value. This shows that intellectual capital disclosure is the main driver for creating company value which can give the perception that if the value of a company is good, the quality of Financial Reports is reflected well. The results of Suyono's research (2015) found that intellectual capital positively affected the

value of financial reporting information. The locus of control positively affects the value of financial statement information. Internal control cannot strengthen the influence of intellectual capital, but internal control can strengthen the influence of locus of control on the value of financial statement information. Research (Pratiwi, 2017) shows that the internal control system has a positive and significant effect on the quality of local government financial report information, while one's knowledge significantly affects the quality of financial statement information.

H5: Intellectual capital has a significant positive effect on the quality of accounting information reporting

H6: Knowledge has a significant positive effect on the quality of Financial Reports through intellectual capital.

H7: Locus of control has a significant positive effect on the quality of Financial Reports through intellectual capital

Research Design and Method

Table 1. Indicators and Measurement of Variables

Variable	Item / Construct	Major Reference
Knowledge	<ul style="list-style-type: none"> • Understanding of the scope of tasks/jobs • Understanding of the procedure for carrying out tasks/jobs • Understanding of how to carry out work • Appreciation of the task/work • Understanding of challenges in carrying out tasks/jobs • The suitability of the variety of knowledge possessed • Knowledge in carrying out tasks 	(Wandita, Yuniarta, & Nyoman, 2017) ; (Lestanti, 2015)
Locus of Control	<ul style="list-style-type: none"> • Self-initiative • Belief that there is feedback • Like to work hard • Always trying to find a solution • Always try to think as effectively as possible • Not looking for information • Responsibilities out of control 	(Suyono, 2015b) ; (Sunu, 2017)
Intellectual Capital	<ul style="list-style-type: none"> • Consistent • Obedient • Fulfill a promise • High intellectual capital • Skills and attitude in solving problems • Skills and attitudes in controlling emotions, building friendships and objectivity of perception • Attitude to learn continuously • Have a work target • Work according to procedures 	(Jacub, 2012) ; (Naidenova & Parshakov, 2013)
Quality of Financial Reports	<ul style="list-style-type: none"> • Predicted value • Predictive Value • Punctuality • Verifiable • There is truth in the report • Reasonable 	(Pujiswara et al., 2014) ; (Sukmaningrum, 2012)

The data in this study were obtained from each manager of PT PLN (Persero) in the Wajo, Bone, and Pare-pare regions. This study uses primary data by conducting direct research in the

field by providing questionnaires/question sheets to 36 respondents. The sample selection in this study is a saturated sampling method or a census in which all population members are sampled. The data analysis method used is the Structural Equation Model (SEM) analysis.

Results and Discussion

Statistical Result

The first stage in analyzing the research data is descriptive statistical analysis.

Table 2. Descriptive Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Knowledge	34	27.00	35.00	30.7941	2.83677
Locus_of_Control	34	11.00	35.00	21.5000	7.22475
Intellectual Capital	34	32.00	45.00	39.6176	4.65810
Quality of Financial Reports	34	45.00	60.00	53.2059	5.49258
Valid N (listwise)	34				

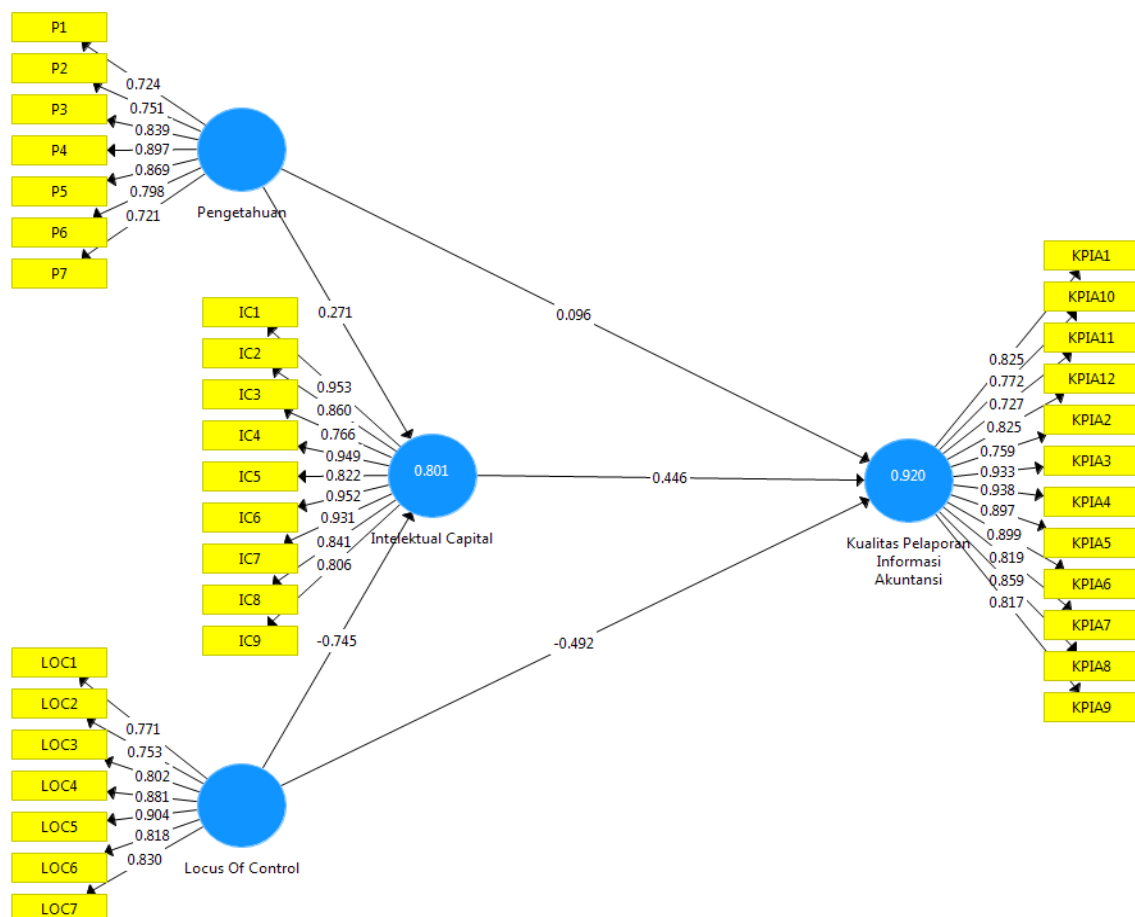


Figure 1. Loading Factor

The first order of knowledge constructs is measured by indicators P1–P7. The first-order

locus of the control construct is measured by the LOC1–LOC7 indicator. First-order intellectual capital constructs are measured by indicators IC1–IC9. And the first-order construct of accounting information reporting quality is measured by indicators KPIA1–KPIA12. The test results using smart PLS, as shown in Figure 1, show that there is no loading factor value below 0.50, so there is no need to drop data to remove indicators with a loading value below 0.50 to obtain a good model.

Table 3. Cross Loading Research Variables

	Intellectual Capital	Quality of Financial Reports	Locus of Control	Knowledge
P1	0.295	0.305	-0.219	0.724
P2	0.352	0.286	-0.196	0.751
P3	0.443	0.490	-0.326	0.839
P4	0.630	0.688	-0.536	0.897
P5	0.591	0.554	-0.428	0.869
P6	0.465	0.365	-0.330	0.798
P7	0.383	0.301	-0.188	0.721
LOC1	-0.719	-0.714	0.771	-0.307
LOC2	-0.629	-0.649	0.753	-0.249
LOC3	-0.548	-0.645	0.802	-0.152
LOC4	-0.791	-0.835	0.881	-0.479
LOC5	-0.818	-0.880	0.904	-0.536
LOC6	-0.568	-0.694	0.818	-0.091
LOC7	-0.818	-0.820	0.830	-0.524
IC1	0.953	0.909	-0.844	0.651
IC2	0.860	0.773	-0.754	0.517
IC3	0.766	0.625	-0.656	0.328
IC4	0.949	0.876	-0.846	0.520
IC5	0.822	0.741	-0.642	0.508
IC6	0.952	0.907	-0.871	0.510
IC7	0.931	0.839	-0.737	0.516
IC8	0.841	0.838	-0.753	0.511
IC9	0.806	0.772	-0.664	0.574
KPIA1	0.759	0.825	-0.808	0.667
KPIA10	0.673	0.772	-0.693	0.508
KPIA11	0.725	0.727	-0.712	0.400
KPIA12	0.708	0.825	-0.739	0.617
KPIA2	0.691	0.759	-0.764	0.357
KPIA3	0.932	0.933	-0.867	0.500
KPIA4	0.902	0.938	-0.901	0.512
KPIA5	0.857	0.897	-0.784	0.564
KPIA6	0.845	0.899	-0.800	0.496
KPIA7	0.708	0.819	-0.723	0.318
KPIA8	0.797	0.859	-0.745	0.462
KPIA9	0.708	0.817	-0.702	0.331

Source: Data processed by SmartPls, 2022

Table 3 shows that all indicators of each variable have a loading factor of more than 0.70, which means that all construct indicators are valid. Then Cronbach alpha offers a good value,

namely the value of each variable above the minimum value of 0.70. This shows the consistency and stability of the instrument used are high. In other words, all the constructs, namely the knowledge variable, locus of control, intellectual capital, and the quality of accounting information reporting, have become an appropriate measuring tools, and all the questions used to measure each construct have good reliability.

The cross-loading value for all indicators used in this study has a higher loading factor than the other constructs. The R-Square values for the intellectual capital variable and the quality of accounting information reporting are 0.801 and 0.920, respectively, which means they are included in the robust category. The R-square value of intellectual capital of 0.801 or 80.1% indicates that the variable of intellectual capital can be explained by the knowledge and locus of control variables by 80.1% while the remaining 19.9% can be explained by other variables not found in this study. The R-square value of accounting information reporting quality of 0.920 or 92% indicates that the variable of accounting information reporting quality can be explained by the knowledge, locus of control and intellectual capital variables by 92% while the remaining 8% can be explained by other variables not found in this study.

Table 4. R-Square Construct Variable

	R-Square
Intellectual Capital	0.801
Quality of Financial Reports	0.920

The first hypothesis states a positive and significant effect between knowledge and intellectual capital. The knowledge variable has a significant level of 0.003, which is smaller than 0.05. The parameter coefficient value of +0.271 indicates that the effect given is positive on the dependent variable. This means that H1 is accepted so that it can be said that knowledge has a positive and significant impact on intellectual capital.

The second hypothesis states a negative and significant influence between locus of control on intellectual capital. The locus of the control variable has a significant level of 0.000, which is smaller than 0.05. The parameter coefficient value of -0.745 indicates that the effect on the dependent variable is negative. This means that H2 is accepted, so it can be said that the locus of control negatively affects intellectual capital.

The third hypothesis states that knowledge has a positive and significant effect on the quality of accounting information reporting. The knowledge variable has a significant level of 0.036, which is smaller than 0.05. The parameter coefficient value of 0.096 indicates that the effect given is positive on the dependent variable. This is H3 accepted so that it can be said that knowledge has a positive and significant impact on the quality of accounting information reporting.

The fourth hypothesis states a positive and significant influence between locus of control on the quality of accounting information reporting. The locus of the control variable has a significant level of 0.000, which is smaller than 0.05. The parameter coefficient value of -0.492 indicates that the effect given is positive on the dependent variable. This means that H4 is accepted so that it can be said that the locus of control has a negative and significant effect on the quality of accounting information reporting.

The fifth hypothesis states that there is a positive and significant influence between intellectual capital on the quality of accounting information reporting. The intellectual capital

variable has a significant level of 0.001, which is smaller than 0.05. The parameter coefficient value of +0.446 indicates that the effect given is negative on the dependent variable. This means that H5 is accepted.

Table 5. Hypothesis Testing based on Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (O/STERR)	P Values
First Hypothesis	0.446	0.448	0.137	3.264	0.001
Second Hypothesis	-0.745	-0.723	0.107	6.967	0.000
Third Hypothesis	-0.492	-0.496	0.121	4.067	0.000
Fourth Hypothesis	0.271	0.294	0.099	2.724	0.003
Fifth Hypothesis	0.096	0.104	0.053	1.801	0.036
Sixth Hypothesis	-0.332	-0.321	0.104	3.207	0.001
Seventh Hypothesis	0.121	0.134	0.070	1.724	0.043

The sixth hypothesis states a positive and significant relationship exists between knowledge and the quality of accounting information reporting through intellectual capital. The knowledge variable has a significant level of 0.043, which is smaller than 0.05. The parameter coefficient value of +0.121 indicates that the effect given is positive on the dependent variable. This means that H6 is accepted so that it can be said that knowledge has a positive and significant impact on the quality of reporting accounting information through intellectual capital. This indicates that the intellectual capital variable is an intervening variable between knowledge and the quality of accounting information reporting.

The seventh hypothesis states a negative and significant influence between locus of control on the quality of reporting accounting information through intellectual capital. The time Locus of the Control variable has a significant level of 0.001, which is smaller than 0.05. The parameter coefficient value of -0.332 indicates that the effect on the dependent variable is negative. This means that H7 is accepted so that it can be said that locus of control has a negative and significant impact on the quality of reporting accounting information through intellectual capital. This indicates that the intellectual capital variable is an intervening variable between locus of control pressure on the quality of accounting information reporting.

Discussion

The results of testing the first hypothesis show that knowledge positively and significantly affects intellectual capital. The higher the manager's knowledge, the more intellectual capital will increase. Human capital will increase if the company can use the knowledge possessed by its employees. Companies that have good human capital will create sources of innovation and company progress. Human capital is the company's collective ability to produce the best solution based on the mastery of knowledge and technology from its human resources. The increase in human capital will create optimal intellectual performance for the company and overall business performance.

The results of testing the second hypothesis indicate that the locus of control has a negative and significant effect on intellectual capital. The higher the locus of control, the lower the

intellectual capital. A manager who has a high external locus of control will tend to believe that everything that happens is beyond his control; he will not try to find the cause of the incident, causing managers to grow to be static so that they cannot create innovations for company development and make the company's intellectual performance. This research is by the attribution theory developed (Robbins, 1996; Febrianty, 2010), which argues that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, and external forces namely, factors that come from outside such as difficulty in work or luck. So a manager with a high external locus of control will believe that everything that happens is beyond his control and does not look for solutions to solve the problem, causing managers to tend to stick to those things, and there is no innovation to develop.

The results of testing the third hypothesis indicate that knowledge has a positive and significant effect on the quality of accounting information reporting. The higher the manager's knowledge, the higher the quality of reporting accounting information. A manager with general knowledge, accounting knowledge, theory, logic, and analytical skills will be more informative in making accounting reports so interested parties can more easily understand them. This research is by the decision-usefulness theory of accounting information, which is the reference of the depreciation of the Financial Accounting Standard Board (FASB) conceptual framework, namely the Statements of Financial Accounting Concepts (SFAC) applicable in the United States. SFAC No. 8 is one of a series of publications in the FSAB for accounting and financial reporting that includes two chapters of a new conceptual framework that replaces SFAC No.1, objectives of financial reporting by business enterprises, and SFAC No. 2, the qualitative characteristics of accounting information. SFAC No. 8 is intended to establish the objectives and fundamental concepts that will form the basis for the development of financial accounting and reporting guidelines so that the existing scope can meet the needs of decision-makers who will use it. The manager will use logic and analytical skills to inform interested parties through financial statements. This study is in line with Lestanti, (2015), who concluded that knowledge significantly influences. Applying ideas, concepts, and human understanding of these financial statements will impact the quality of accounting information reporting, so knowledge provides significant utilization of accounting information reports. This study is also supported by research conducted by Sukmaningrum, (2012) which states that five factors affect the quality of accounting information reporting, one of which is knowledge of the quality of accounting information, accounting understanding factors, and experience in accounting information. Where if a leader/manager has good knowledge of social knowledge, high accounting means high use of accounting information so that it can improve the quality of reporting accounting information in his organization.

The results of testing the fourth hypothesis indicate that locus of control negatively and significantly affects the quality of accounting information reporting. The higher the locus of control, the lower the quality of reporting accounting information. A manager with a high external locus of control will tend to believe that everything that happens is beyond his control; he will not try to find the cause of the incident so that presenting accounting information does not reflect the actual information. This research is by the attribution theory developed (Robbins, 1996; Febrianty, 2010), which argues that a person's behavior is determined by a combination of internal forces,

namely factors that come from within a person, such as ability or effort, and external forces (external forces).), namely, factors that come from outside, such as difficulty in work or luck. So a manager with a high external locus of control will tend to believe that everything that happens is beyond his control and does not look for solutions to solve the problem, causing the quality of accounting information reporting to be unable to provide accurate information to interested parties.

The results of testing the fifth hypothesis indicate that intellectual capital has a positive and significant effect on the quality of accounting information reporting. The higher the intellectual capital, the quality of reporting accounting information will increase. Companies that have good human capital will create sources of innovation and company progress. Human capital is the company's collective ability to produce the best solution based on the mastery of knowledge and technology from its human resources. The increase in human capital will create an optimal intellectual performance of the company and overall business performance so that the reported accounting information can provide accurate and precise information to interested parties.

The results of testing the sixth hypothesis indicate that knowledge positively and significantly affects the quality of accounting information reporting through intellectual capital. The higher the knowledge, the quality of reporting accounting information will increase through its intellectual capital. A manager with essential knowledge, accounting, logic, and sound analysis will be a source of innovation and company progress. Human Capital is the collective ability of the company to produce the best solution based on the mastery of knowledge and technology from its human resources. The increase in human capital will create optimal company intellectual performance and overall business performance so that the reported accounting information can provide accurate and precise information to interested parties.

The results of testing the seventh hypothesis indicate that locus of control negatively affects the quality of reporting accounting information through intellectual capital. The higher the locus of control, the lower the quality of accounting information reporting through intellectual capital. A manager who has a high external locus of control will tend to believe that everything that happens is beyond his control; he will not try to find the cause of the incident, causing managers to tend to be static so that they cannot create innovations for company development and make the company's intellectual performance. There is no development, so the presentation of accounting information does not reflect the actual information.

Conclusions

The results of the analysis and discussion show that the knowledge variable has a positive and significant effect on intellectual capital and the quality of accounting information reporting, and locus of control has a negative and significant effect on intellectual capital and the quality of accounting information reporting. The knowledge variable positively and significantly affects the quality of reporting accounting information through intellectual capital. In contrast, locus of control significantly negatively affects the quality of reporting accounting information through intellectual capital. Then further research is suggested that PT. PLN (Persero) is concerned with further improving the results of reporting quality accounting information. This is related to the

locus of control that has a negative effect on intellectual capital and the quality of reporting accounting information. The limitation of the results of this study is that the number of questionnaires/responses returned by respondents is not by the existing sample; this study does not reveal other variables, namely things or factors that affect the quality of accounting information reporting so that organizations within an institution/company know the following: things that can improve the quality of reporting accounting information of a company. For future research, adding several new variables other than this study is recommended to know better what factors can affect the quality of accounting information reporting. Because other variables affect the quality of reporting accounting information in addition to the variables of this study, such as bonuses, pressures, and others, and can increase and expand the area and number of samples.

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