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Re : Letter of Acceptance

Semarang, June 11<sup>th</sup>, 2025

To :

Lia Safitri, Sriyono Sriyono, Sigit Hermawan  
Universitas Muhammadiyah Sidoarjo

Re : Letter of Acceptance

Dear Author

I am glad to inform you that your paper entitled “Key Drivers of High-Quality Financial Reports in Public Sector: Insights From Indonesia’s Supreme Court” has been accepted to publish in Media Ekonomi dan Manajemen, Volume 40 number 2, July 2025

Thank you for your attention and cooperation

With best wishes,

Sincerely,



Dr. Hikmah, SE, MSi  
Managing Editor

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## Key Drivers of High-Quality Financial Reports in Public Sector: Insights from Indonesia's Supreme Court

*Lia Safitri, Sriyono Sriyono, Sigit Hermawan*

### Abstract

This study examines the impact of human resource competence on the quality of financial statements within the Supreme Court and its subordinate units, with government accounting standards and internal control over financial reporting acting as mediating variables. The study uses an explanatory design and employs a quantitative approach. Data were collected from 285 respondents across various judicial institutions, and Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS 4.0 was used to analyze it. The findings show that human resource competence positively influences the application of government accounting standards and internal control, both of which significantly enhance the quality of financial reporting. Furthermore, both mediating variables strengthen the relationship between human resource competence and financial statement quality. These results emphasize the critical role of human resource competence in improving accounting practices and internal controls to achieve

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