

# The Impact of Employer Attractiveness on Job Application Intentions: Mediating Role of Organizational Reputation in Gen Z Student Community

Shofia Mumtaz Alifa <sup>1</sup>, R. Rina Novianty Ariawaty <sup>2</sup>

#### Abstract:

This study investigates the impact of employer attractiveness on the intention to apply for jobs, with organizational reputation as a mediating variable, within the context of Generation Z students. The research focuses on Company X, a fast-moving consumer goods (FMCG) company, and utilizes the Gen Z student community "Komunitas Mahasiswa Batch 3" as its sample. As members of Gen Z increasingly value company reputation, values, and branding in their career decisions, understanding the mechanisms that drive job application intentions becomes crucial. A quantitative approach was adopted using a survey method, collecting data from 388 student respondents who had completed their project with the community. The data were analyzed using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach via SmartPLS 4.0. The findings reveal that employer attractiveness significantly and positively influences both organizational reputation and job application intentions. Moreover, organizational reputation is found to play a significant mediating role in the relationship between employer attractiveness and the intention to apply. These findings offer both theoretical contributions to the employer branding literature and practical insights for companies seeking to attract and retain young talent in a competitive labor market.

**Keywords:** Employer Attractiveness, Organizational Reputation, Intention to Apply, Gen Z, Employer Branding

Submitted: June 6, 2025, Accepted: July 30, 2025, Published: August 10, 2025

#### 1. Introduction

In today's increasingly competitive business environment, companies are not only required to grow market share but also to attract and retain top talent. Human resources are seen as a fundamental asset in supporting operational performance and realizing organizational strategies (Anggraini et al., 2024). A company's ability to manage its human resources effectively contributes to the achievement of organizational goals and enables it to navigate internal and external challenges. However, while many organizations may succeed in hiring qualified employees, retaining top talent often remains a significant challenge (Bay & Tunti, 2019).

<sup>1</sup>Universitas Padjadjaran, Bandung, Indonesia. <u>shofiamumtazz@gmail.com</u>

<sup>&</sup>lt;sup>2</sup>Universitas Padjadjaran, Bandung, Indonesia. rina.novianty@unpad.ac.id

Human resources are now recognized as a strategic investment. This awareness has led to an intensified "war for talent," where organizations compete to secure the best talent available. According to Apridiyanti et al. (2020), human resource competencies are closely linked to performance effectiveness and long-term organizational success. As companies face increasingly complex challenges, attracting the right individuals through effective recruitment has become more urgent than ever.

Recruitment is the gateway through which organizations secure individuals who align with their mission and objectives. As labor market competition intensifies, recruitment strategies are evolving into a core subject of academic inquiry (Firdaus & Cholik, 2024). One of the most crucial phases in the recruitment process is attracting applicants. Without this step, subsequent stages—such as selection and onboarding—would not succeed (Naida et al., 2023). Organizations must understand what drives an individual's intention to apply, especially in an era where talent expectations have shifted dramatically.

Employer branding and organizational reputation now play a vital role in shaping job seekers' perceptions of potential employers (Puspitawati et al., 2023). A strong employer image signals a trustworthy and fulfilling workplace. Recent studies highlight that Generation Z—tech-savvy and value-driven—are increasingly inclined toward organizations with meaningful reputations and purpose-driven missions (Surjono & Johan, 2025). In 2024, global rankings like RepTrak demonstrated how companies can leverage reputation to build public trust and attract top-tier talent.

LinkedIn's 2023 Global Talent Trends revealed that 75% of candidates evaluate a company's reputation before applying. Employer branding has thus emerged as a critical tool for organizations to remain attractive in a crowded job market. Ambler and Barrow (1996) described employer branding as the strategy to position an organization as a preferred employer. Employer attractiveness—which includes economic, social, developmental, and application values—is essential to increasing job application intention (Fitrianingsi et al., 2023).

A study conducted by HR Asia in 2024, titled "The Definitive Z Choice," emphasized both challenges and strategies in managing Gen Z in multigenerational workplaces. FMCG Company X, a leader in the cosmetics industry, recognizes talent as a key driver of innovation and sustainable growth. The company continues to evolve by fostering an inclusive and dynamic work culture. With years of industry recognition and awards, Company X has further strengthened its reputation among stakeholders and potential applicants (Surjono & Johan, 2025).

Previous studies have generally explored the influence of employer attractiveness or organizational reputation separately on job application behavior. However, there is limited research that investigates the mediating role of organizational reputation in the relationship between employer attractiveness and intention to apply, particularly among Generation Z within the FMCG sector. Moreover, most literature is centered around traditional job seekers, ignoring the unique motivations of digital-native Gen Z applicants (Fitrianingsi et al., 2023; Helmi & Silviana, 2024).

This study contributes by integrating the mediating role of organizational reputation into the employer attractiveness—intention to apply framework, with a specific focus on Gen Z in Indonesia's FMCG industry. It also captures the dynamics of a generation shaped by digital exposure, social responsibility, and value alignment, providing more nuanced insights into recruitment strategies for emerging markets.

As competition for talent continues to intensify, understanding what motivates Gen Z to apply for jobs is critical. Organizations must adapt their branding and reputation strategies to attract the upcoming dominant workforce segment. The urgency is magnified by the evolving labor landscape where reputation and value alignment are as important as salary and benefits.

This study aims to analyze the influence of employer attractiveness on job application intentions, with organizational reputation as a mediating variable, among members of Generation Z in the context of a fast-moving consumer goods (FMCG) company in Indonesia.

## 2. Theoretical Background

#### **Company Attractiveness**

Company attractiveness is defined as the perceived benefits that prospective employees see in working for a particular organization. It reflects how desirable a company appears to potential job seekers. According to Syntia (2016), company attractiveness is influenced by the image of the organization and job seekers' familiarity with the brand and reputation. In the context of regional government and organizational effectiveness, human resource competence and the implementation of relevant systems are important factors (Helmi & Silviana, 2024; Naida et al., 2023).

The dimensions of company attractiveness include interest value, social value, economic value, development value, and application value. These factors contribute to shaping a company's overall image and influence job seekers' decisions to pursue opportunities (Firdaus & Cholik, 2024; Putri, 2023). Organizational performance, internal controls, and the effective use of information systems also play a role in supporting a company's attractiveness (Safkaur et al., 2024; Rahayu & Kanita, 2023).

## **Organizational Reputation**

Organizational reputation refers to the collective perception and trust that stakeholders have toward an organization over time. It is a critical asset that affects stakeholders' behavior and attitudes. Reputation is shaped by internal governance, leadership, financial transparency, and service performance (Anggraini et al., 2024; Darmayanti et al., 2023). A good reputation improves the public image and increases trust, making organizations more attractive to potential employees (Puspitawati et al., 2023; Sutaryo & Sinaga, 2018).

Moreover, organizational reputation is often measured based on external and internal perceptions, including those of employees, stakeholders, and the community. The better the organization manages internal controls and public accountability, the higher its perceived reputation (Bay & Tunti, 2019; Fitrianingsi et al., 2023).

#### **Intention to Apply**

Intention to apply is defined as the degree of interest or willingness a potential employee has in pursuing employment at a specific organization. Factors influencing this include organizational image, brand familiarity, and alignment with personal values. When individuals perceive an organization as reputable and well-managed, they are more likely to consider applying (Idward & Mediyati, 2018; Oktavia et al., 2023).

In the public sector and government contexts, intention to engage or apply is linked with transparency, internal systems, and how effectively institutions are managed (Rahman & Saputra, 2022; Hadianto et al., 2021). These elements affect how attractive and trustworthy an organization appears to external audiences.

#### **Hypothesis Development**

## H1: Company Attractiveness affects Intention to Apply

Company attractiveness plays a vital role in influencing prospective applicants' interest in applying. Organizations that demonstrate professionalism through competent human resources, efficient internal systems, and a favorable work environment are more likely to appeal to job seekers. These factors contribute to a positive employer image and influence application intentions positively (Helmi & Silviana, 2024; Khafiza & Subadriyah, 2023).

## **H2: Organizational Reputation affects Intention to Apply**

A strong organizational reputation serves as a signal of trustworthiness and operational integrity. Companies perceived to maintain effective internal control systems and demonstrate transparency in financial management tend to gain higher credibility among potential applicants. This perceived credibility increases the likelihood that individuals will apply for available positions (Budi et al., 2020; Firdaus & Cholik, 2024).

#### H3: Company Attractiveness affects Organizational Reputation

The perceived attractiveness of a company can enhance its organizational reputation. When an organization invests in employee development, governance, and robust

information systems, it not only improves internal performance but also boosts its image in the eyes of external stakeholders. These attributes are closely linked to how an organization is judged by the public and potential talent (Rahayu & Kanita, 2023; Sutaryo & Sinaga, 2018).

# H4: Company Attractiveness influences Intention to Apply with Organizational Reputation as a Mediating Variable

Organizational reputation serves as a mediating factor in the relationship between company attractiveness and the intention to apply. Attractive organizations are more likely to develop a positive reputation, which subsequently increases application intentions. This chain of influence demonstrates that attractiveness alone is not sufficient unless supported by a strong, credible reputation within the community (Anggraini et al., 2024; Bulan et al., 2017).

## **Conceptual Framework**

The following is a framework for this research:

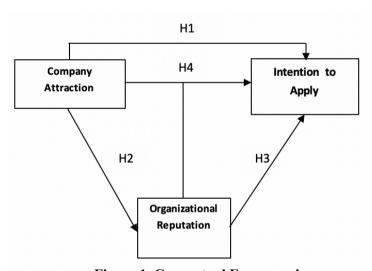


Figure 1. Conceptual Framework

# 3. Methodology

The method used in this research is descriptive and verification with a quantitative approach. In this study, the quantitative method was chosen to analyze the effect of company attractiveness variables as independent variables and intention to apply for a job as the dependent variable, with organizational reputation serving as a mediating variable. This study uses explanatory research with a quantitative approach. This research is explanatory because it aims to analyze the relationship between company attractiveness and intention to apply for a job mediated by organizational reputation. The focus of this research is on the attractiveness of companies among Generation Z, which was chosen due to the dominance of this generation in the population as well as the workforce in Indonesia, which has an impact on the intention to apply for a job and organizational reputation, especially among Generation Z. This research uses

Smart-PLS software to analyze the data. The data sources in this study include primary and secondary data. Primary data was obtained from respondents through a survey using a questionnaire. Data collection in this study applied a single cross-sectional approach, where the data collection process was carried out at one specific time; the distribution of digital questionnaires through the Google Form platform distributed through various social media became the main method of collecting information from respondents.

## 4. Empirical Findings/Result

The research instrument was carried out through a questionnaire distributed to respondents based on predetermined research criteria. Furthermore, the respondents provided answers to the questionnaire according to what they felt and passed during the Batch 3 student community activities. Therefore, the questionnaire is an instrument that is declared valid or reliable.

## Validity Test

The convergent validity test in SEMPLS (Structural Equation Modeling with Partial Least Squares) is a method for evaluating the extent to which a set of indicators truly represents the underlying construct or latent variable.

#### a. Loading Factor

Convergent validity is an indicator that is assessed based on the correlation between the item score / component score and the construct score, which can be seen from the standardized loading factor which describes the magnitude of the correlation of each measurement item (indicator) with the construct. An individual reflective measure is said to be high if it correlates more than 0.70 with the construct to be measured. According to Ghozali & Laten (2015) an outer loading value of 0.50-0.60 is still acceptable. The following are the results of the loading factor test.

**Table 2. Loading Factor Results** 

Table 2. Loading Factor Results						
Item	Loading Factor	R Critical	Conclusion Factor > 0.7)	(Loading		
EA1	0.807	0.7	Valid	_		
EA10	0.798	0.7	Valid			
EA11	0.748	0.7	Valid			
EA12	0.714	0.7	Valid			
EA13	0.770	0.7	Valid			
EA14	0.759	0.7	Valid			
EA15	0.797	0.7	Valid			
EA16	0.754	0.7	Valid			
EA17	0.782	0.7	Valid			
EA18	0.799	0.7	Valid			
EA19	0.739	0.7	Valid			
EA2	0.798	0.7	Valid			
EA20	0.841	0.7	Valid			
EA21	0.813	0.7	Valid			

Item	Loading Factor	R Critical	Conclusion (Loading Factor > 0.7)
EA22	0.780	0.7	Valid
EA23	0.790	0.7	Valid
EA24	0.809	0.7	Valid
EA25	0.842	0.7	Valid
EA3	0.807	0.7	Valid
EA4	0.804	0.7	Valid
EA5	0.737	0.7	Valid
EA6	0.791	0.7	Valid
EA7	0.811	0.7	Valid
EA8	0.792	0.7	Valid
EA9	0.779	0.7	Valid
IA1	0.885	0.7	Valid
IA2	0.781	0.7	Valid
IA3	0.932	0.7	Valid
IA4	0.928	0.7	Valid
OR1	0.816	0.7	Valid
OR2	0.867	0.7	Valid
OR3	0.790	0.7	Valid
OR4	0.858	0.7	Valid
OR5	0.811	0.7	Valid
OR6	0.812	0.7	Valid
OR7	0.821	0.7	Valid
OR8	0.868	0.7	Valid

Source: author's processed data (2025)

Through table 2, it can be seen that all statements show a loading factor value> 0.7. This means that all statements in this study are considered valid because they pass the applicable provisions. Furthermore, the average variance extracted (AVE) test was carried out to strengthen the results of convergent validity.

#### b. Average extracted (AVE)

The AVE value obtained in this study will show the strength of the convergent validity test. According to Ghozali (2020) the recommended AVE value is 0.5 so that the test can be declared valid. With 0.50, it means that 50% or more of the variance of the indicator can be explained. The following are the AVE results obtained by this study.

**Table 3. Average Variant Extracted (AVE) Results** 

Variable	Cronbach's Alpha	Composite Reliability $(\rho_a)$	Composite Reliability (ρc)	Average Variance Extracted (AVE)	
Employer Attractiveness (X)	0.974	0.975	0.976	0.619	
Intention to Apply (Y)	0.904	0.910	0.934	0.781	

Organizational	0.936	0.941	0.947	0.690	
Reputation (Z)					

Source: author's processed data (2025)

Based on table 3 shows the AVE value of all variables> 0.50 so that all variables are declared valid and it can be said that the indicators that make up the construct have good convergent validity values.

## **Reliability Test**

Reliability test is carried out for the purpose of proving the accuracy, consistency and accuracy of the instrument in measuring constructs. In this test there is a Rule of Thumb to be used as a reference. The Rule of Thumb that is usually used is that the composite reliability must be> 0.70. The following are the results of the Cronbach's alpha value and the composite reliability value in this study as follows.

**Table 4. Reliability Test** 

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
Employer Attractiveness (X)	0.974	0.975	0.976
Intention to Apply (Y)	0.904	0.910	0.934
Organizational Reputation (Z)	0.936	0.941	0.947

Source: author's processed data (2025)

Based on table 4, there is a composite reliability output and Cronbach's alpha shows that the value of each construct is above 0.70. so it can be concluded that each construct in the estimated model has good reliability.

## **T-Statistic Hypothesis Test**

The path coefficient value can show the level of significance in hypothesis testing with the Bootstrapping method. Latan & Ghozali (2015) state that hypothesis testing is carried out through the T-statistic value with a significance level of 95% ( $\alpha$  = 0.05), which obtained a T-table value of 1.96. The limit of rejection and acceptance of the hypothesis refers to 1.96, which can be accepted if the t-statistic> 1.96 and rejected if the t-statistic < 1.96.

Table 5. T-Statistic Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Employer Attractiveness $(X)$ $\rightarrow$ Intention to Apply $(Y)$	0.437	0.448	0.089	4.906	0.000

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Employer Attractiveness (X)  → Organizational Reputation (Z)	0.758	0.758	0.051	14.848	0.000
Organizational Reputation $(Z) \rightarrow$ Intention to Apply $(Y)$	0.378	0.363	0.090	4.206	0.000

The results of data processing, the original sample value on the relationship between company attractiveness and intention to apply is 0.437 with a t-statistic value of 4.906 and a pvalue of 0.000. The t-value greater than 1.96 and the p-value below 0.05 indicate that this hypothesis is statistically significant. That is, there is a positive and significant effect of company attractiveness on the intention to apply. Furthermore, the relationship between company attractiveness and organizational reputation shows an original sample value of 0.758, a t-statistic of 14.848, and a p-value of 0.000. These results indicate that the attractiveness of the company has a very significant positive effect on organizational reputation. The analysis results show an original sample value of 0.378, a t-statistic of 4.206, and a p-value of 0.000 on the relationship between organizational reputation and intention to apply. This value indicates that organizational reputation has a positive and significant effect on the intention to apply.

**Table 5. Hypothesis testing of Indirect Effect** 

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Employer Attractiveness $(X) \rightarrow$ Organizational Reputation $(Z) \rightarrow$ Intention to Apply $(Y)$	0.287	0.273	0.063	4.535	0.000

Source: author's processed data (2025)

The mediation path between company attractiveness and intention to apply through organizational reputation shows an original sample value of 0.287, with a t-statistic of 4.535 and a p-value of 0.000. These values indicate that organizational reputation significantly mediates the effect of company attractiveness on intention to apply.

#### 5. Discussion

## The Effect of Employer Attractiveness on Intention to Apply

This study found that employer attractiveness significantly influences the intention to apply among Gen Z university students. This aligns with prior research indicating that attractiveness—comprised of emotional, social, and developmental values—shapes

individuals' perception of employer branding and drives their application intentions. For example, Annisa et al. (2022) showed that employer attractiveness positively affects Gen Z's intention to apply in national startup environments (Annisa et al., 2022). Similarly, Putri & Wulansari (2022) found that employer branding and organizational reputation enhanced application intentions among Gen Z students in Bandung (Putri & Wulansari, 2022). These findings suggest that when companies strategically position themselves within student communities, Gen Z's perception of the company improves, thus increasing their willingness to apply.

#### The Effect of Employer Attractiveness on Organizational Reputation

Employer attractiveness not only has a direct impact on application intention but also significantly shapes organizational reputation. Jordan & Desiana (2024) demonstrated that organizational reputation mediates the relationship between employer branding and Gen Z's intention to apply, highlighting the reputational value of an attractive employer (Jordan & Desiana, 2024). A similar pattern was found by Phalevi & Handoyo (2023) in startup environments, where employer branding and perceived reputation significantly influenced Gen Z's organizational attraction (Phalevi & Handoyo, 2023). This study reinforces those findings by showing that students perceive organizations with clear values, professionalism, and quality as having a stronger reputation, which subsequently influences their application decisions.

## The Effect of Organizational Reputation on Intention to Apply

Organizational reputation is a critical factor in determining the intention to apply, as it signals trustworthiness and reduces applicant uncertainty. Annisa et al. (2022) found that employer attractiveness, social media presence, and reputation simultaneously and significantly affect Gen Z's intention to apply (Annisa et al., 2022). Likewise, Putri & Wulansari (2022) emphasized that reputation contributes to the intention to apply among students at Telkom University (Putri & Wulansari, 2022). This study found that public recognition, industry awards, and perceptions of professionalism form an organization's strong reputation, which serves as a trust signal for Gen Z and enhances their interest in joining the company.

## The Mediating Role of Organizational Reputation

A key finding of this study is that organizational reputation mediates the relationship between employer attractiveness and the intention to apply. Jordan & Desiana (2024) also found that organizational reputation acts as a positive mediator between employer branding and application intention among Gen Z (Jordan & Desiana, 2024). In contrast, Syntia (2016) found no significant mediating effect among Gen Y/Millennials. This generational contrast highlights the unique preferences of Gen Z, who place high value on ethical, digital, and socially responsible organizational identities. In the case of this study, the branding initiative through student communities (Batch 3) enhanced positive reputational perceptions, thereby strengthening the intention to apply.

Insights from Public Sector Research: HR Competence and System Implementation Although this study is based on a private FMCG company, relevant insights can be drawn from public sector research that emphasizes the role of human resource

competence, internal control systems, and information systems in shaping organizational reputation and effectiveness. For instance, Anggraini et al. (2024) found that the implementation of accounting information systems, internal controls, and HR competencies significantly influenced financial reporting quality in local governments, which contributes to public trust and institutional reputation (Anggraini et al., 2024). Similar conclusions were drawn by Bay & Tunti (2019), Budi et al. (2020), and Darmayanti et al. (2023), who emphasized that competent HR and robust internal controls improve financial management, accountability, and public sector performance—all of which contribute to positive institutional image.

These insights support the idea that both private and public organizations need strong internal systems and competent human resources to build and maintain a solid reputation. In the case of Company X, its ability to manage brand identity, engage student communities, and promote its organizational values mirrors these principles, ultimately strengthening its employer brand among Gen Z.

#### 6. Conclusions

This study concludes that company attractiveness has a positive and significant influence on the intention to apply among members of the Batch 3 student community. The more attractive a company appears—through its values, branding, and perceived benefits—the higher the intention of prospective applicants to submit job applications. In addition, organizational reputation also has a positive and significant effect on application intention. This suggests that a strong organizational image, supported by credibility and trust, enhances the appeal of the company as a potential employer.

The results further demonstrate that company attractiveness positively influences organizational reputation. An attractive company, in terms of career development opportunities, culture, and employer branding, enhances how the organization is perceived by external stakeholders, especially Gen Z talent. Therefore, organizational reputation serves not only as an outcome of attractiveness but also as a strategic asset that reinforces a company's position in the job market.

Importantly, organizational reputation acts as a mediating variable in the relationship between company attractiveness and intention to apply. This indicates that attractiveness does not only affect application intention directly but also indirectly through its impact on the company's reputation. These findings reinforce the strategic importance of cultivating an attractive employer image and maintaining a strong organizational reputation to improve talent acquisition outcomes.

While this study provides valuable insights into the Gen Z student community within an FMCG context, there are several opportunities for future research. First, expanding the sample beyond the Batch 3 student community to include students from various regions or universities may improve the generalizability of the findings. Second, future studies could explore additional mediating or moderating variables, such as

perceived organizational support, social media presence, or corporate social responsibility, to better understand the mechanisms that influence application intention. Lastly, a longitudinal study could provide deeper insights into how perceptions of employer attractiveness and organizational reputation evolve over time and influence actual application behavior.

By addressing these areas, future research can further enrich the theoretical understanding and practical application of employer branding and recruitment strategies tailored to Generation Z.

#### **References:**

- Anggraini, A., Kalangi, L., & Warongan, J. D. L. (2024). The influence of accounting information systems implementation, internal control systems, and human resource competencies on the quality of financial reports with regional government leadership style as a moderation variable (Case study of regency/city regional government in North Sulawesi Province). *The Contrarian: Finance, Accounting, and Business Research*, 3(2), 136–153. https://doi.org/10.58784/cfabr.163
- Apridiyanti, A., Suharman, H., & Adrianto, Z. (2020). Successful implementation of information systems in public sector organizations. *Journal of Accounting Auditing and Business*, 3(1), 40–51. https://doi.org/10.24198/jaab.v3i1.25351
- Bay, P. G., & Tunti, M. E. D. (2019). Pengaruh sistem pengendalian intern pemerintah dan kompetensi sumber daya manusia terhadap efektivitas pengelolaan keuangan daerah. *Jurnal Akuntansi: Transparansi dan Akuntabilitas*, 7(2), 138–147.
- Budi, M., Muslim, A., Djalil, F. Y., & Syam, F. B. Z. (2020). The influence of human resource competency, regional finance accounting system implementation, and internal control system on the quality of regional financial statements at government work agencies (SKPK) of Bener Meriah Regency, Province of Aceh. *East African Scholars Journal of Economics, Business and Management*, 3(7), 609–616. https://doi.org/10.36349/easjebm.2020.v03i07.005
- Bulan, S. G. I., Tinangon, J., & Mawikere, L. (2017). Pengaruh kualitas pengelolaan keuangan dan sistem pengendalian intern pemerintahan (SPIP) terhadap efektivitas pengelolaan keuangan daerah pada Inspektorat Pemerintahan Kota Manado. *Jurnal Riset Akuntansi Going Concern*, 12(1), 263–271.
- Darmayanti, C., Budianto, B., & Hastuti, C. S. F. (2023). Government internal control system and quality of financial statements in West Aceh Regency, Indonesia. *International Journal of Current Science Research and Review*, 6(4). https://doi.org/10.47191/ijcsrr/v6-i4-23
- Firdaus, Y. F. H., & Cholik, M. A. (2024). Efektivitas penerapan sistem informasi pemerintahan daerah dalam pengelolaan keuangan daerah Kota Bekasi. *Jurnal Reformasi Administrasi: Jurnal Ilmiah untuk Mewujudkan Masyarakat Madani*, 11(1), 68–78.

- Fitrianingsi, N., Santoso, B., & Pituringsih, E. (2023). Effectiveness of regional financial management with the regional government information system (SIPD) as the intervening variable. *Russian Journal of Agricultural and Socio-Economic Sciences*, 144(12), 93–103. https://doi.org/10.18551/rjoas.2023-12.11
- Hadianto, A., Salomo, R. V., & Panggabean, M. (2021). The effectiveness of the government internal control system. *JISIPOL: Journal of Social and Political Sciences of the King of Hajj STISIPOL Raja Haji Tanjungpinang*, 2(2), 374–388. http://journal.stisipolrajahaji.ac.id/index.php/jisipol/article/view/36/33
- Helmi, A., & Silviana. (2024). Human resource competence effect on the quality of regional work unit financial reports with the government's internal control system. *Journal La Bisecoman*, 5(5), 706–721.
- Idward, N. N., & Mediyati, M. (2018). The effect of competence of human resources, information technology, and accountability on the quality of original financial statements with internal control. *International Journal of Economics Management and Social Science*, 11(3), 595–603. https://doi.org/10.32484/IJEMSS/v1i4.22
- Ismail, M. I. (2024). Influence of administration, supervision, and control of local property against security of regional property of Palembang City. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 8(2), 677–690. https://doi.org/10.31955/mea.v8i2.4063
- Koromath, J. P. (2020). Analisis efisiensi dan efektivitas pengelolaan keuangan daerah di Kabupaten Manokwari. *Lensa Ekonomi*, 11(1), 13–23. https://doi.org/10.30862/lensa.v11i01.75
- Khafiza, L., & Subadriyah. (2023). Faktor-faktor yang mempengaruhi efektivitas pengelolaan keuangan daerah. *Jurnal Rekognisi Akuntansi*, 2(1), 36–52. https://doi.org/10.35134/ekobistek.v12i1.500
- Naida, N., Amir, A. M., Din, M., A, M. I., & Karim, F. (2023). The effect of implementing local government information system on the quality of local government financial reports moderated by human resource competence. Journal of World Science, 2(8),1123 -1129. https://doi.org/10.58344/jws.v2i8.390
- Novitasari, D. R., & Prabowo, T. J. W. (2020). Pengaruh pengelolaan keuangan daerah dan pengawasan internal terhadap kinerja pemerintah: Studi kasus pada Satuan Kerja Perangkat Daerah Kota Semarang. *Diponegoro Journal of Accounting*, 9(2), 1–8.
- Oktavia, I., Nuraini, A., & Abdullah, S. (2023). The influence of HR competence, reliability of financial SIMDA, and leadership style on the quality of financial reporting of SKPK Simeulue Regency. *IJLRHSS*, 6(8), 164–173. http://www.ijlrhss.com/paper/volume-6-issue-8/15-HSS-2188.pdf
- Pratommi, M. W., & Muhsyaf, S. A. (2023). Pengaruh sistem informasi pengelolaan keuangan daerah terhadap efektivitas pengelolaan keuangan pemerintah daerah. *Jurnal Riset Mahasiswa Akuntansi*, 3(4), 99–109.
- Primandari, N. R., & Dahlia, E. (2020). Kontribusi dan efektivitas pajak reklame terhadap pendapatan asli daerah di Kabupaten Ogan Komering Ulu periode tahun 2013–2017. *Jurnal Akuntansi Keuangan dan Manajemen*, 1(2), 123–134. https://doi.org/10.35912/jakman.v1i2.12

- Puspitawati, L., Liani, D. O., & Yusuf, M. (2023). Performance of local government information system applications (SIPD) and internal control systems to improving quality of financial reports. *Proceeding of International Conference on Business, Economics, Social Sciences, and Humanities*, 6(3), 1–13. https://doi.org/10.34010/icobest.v4i.341
- Putri, A. M. (2023). Faktor-faktor yang mempengaruhi efektivitas pengelolaan keuangan daerah. *Jurnal Ekobistek*, 12(1), 486–494. https://doi.org/10.35134/ekobistek.v12i1.500
- Rahman, A. Z., & Saputra, F. L. (2022). Efisiensi dan efektivitas dalam pengelolaan keuangan daerah Kabupaten Cilacap. *Jurnal Humanika*, 22(2), 117–126. https://doi.org/10.21831/hum.v22i2.54277
- Rahayu, S., & Kanita, A. D. (2023). Pengaruh penerapan sistem akuntansi keuangan pemerintah daerah, pemanfaatan teknologi informasi, dan sistem pengendalian intern terhadap kualitas laporan keuangan daerah (Studi kasus pada Organisasi Perangkat Daerah Provinsi DKI Jakarta Tahun 2022). *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi dan Bisnis*, 11(1). https://doi.org/10.37676/ekombis.v11i1.3093
- Rampengan. (2016). Analisis efektivitas dan efisiensi pelaksanaan anggaran belanja Badan Perencanaan Pembangunan Daerah (BAPPEDA) Kota Manado. *Jurnal Berkala Ilmiah Efisiensi*, 16(3), 616–623.
- Ritchi, H., Fettry, S., & Susanto, A. (2016). Toward defining key success factors of e-government and accounting information quality: Case of Indonesia. *International Journal of Accounting Research*, 4(1), 1–6. https://doi.org/10.4172/2472-114x.1000126
- Safkaur, O., Rombe, L., & Bleskadit, N. H. (2024). The influence of internal control systems, information technology utilization, and organizational commitment on the performance of local government institutions (Empirical study on regional apparatus organizations in Jayapura City). *JPPI (Jurnal Penelitian Pendidikan Indonesia)*, 10(1), 103–111. https://doi.org/10.29210/020242388
- Sutaryo, S., & Sinaga, D. (2018). Government internal control system maturity: The role of internal guidance and external control of local government in Indonesia. *Jurnal Akuntansi dan Investasi*, 19(1), 24–35. https://doi.org/10.18196/jai.190189
- Surjono, W., & Johan, A. (2025). Analysis of the influence of novel service concept, customer satisfaction, and novel service procedure on customer loyalty. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 8(2), 3994–4010.
- Syntia. (2016). The effect of human resources competence and application of regional financial accounting systems on quality of financial report. *Journal of Applied Accounting and Taxation*, 2(1), 68–74.
- Travilta Oktaria, E., & Hermansyah, H. (2023). Pengaruh sistem pembayaran digital terhadap efektivitas dan efisiensi penjualan di PT Sumber Alfariya Trijaya Tbk (The influence of digital payment systems on sales effectiveness and efficiency at PT Sumber Alfariya Trijaya Tbk). *Jurnal Akuntansi, Keuangan, dan Manajemen (JAKMAN)*, 4(4), 313–325. https://doi.org/10.35912/jakman.v4i4.2340