



Analysis Quality of Financial Reports of Regional Device Organizations in Manggarai Regional Governments

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ABSTRACT

The purpose of this study was to analyze the effect of the competence of financial management officials, regulations and the role of internal audit, with organizational commitment as a moderating variable on the quality of the financial reports of Regional Apparatus Organizations in the Manggarai Regency Government. The type of research used is causality research. The population in this study amounted to 99 employee, Manggarai Regency Apparatus Organizations that operate 33 respondent. The sample method is the census method, so that the entire population is used as a research sample. Hypothesis testing using multiple regression analysis and residual test with the help of the SPSS program. The results prove that the competence of management, regulatory and internal audit officials has a significant effect on the quality of financial reports simultaneously. Financial management and regulatory officials have a significant effect on the quality of financial reports, role of internal audit has no effect on the quality of financial reports. Organizational commitment as a moderating variable can moderate the relationship between the competence of financial management officials, regulations and the role of internal audit, with the quality of the financial reports of Local Government Organizations in the Manggarai Regency Government.

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1. Introduction

In order to realize good governance, local governments are expected to continue to make efforts to increase transparency and accountability in regional financial management. This is in line with the observable phenomenon of the current development of the public sector where the demands for accountability implementation are getting stronger, such as central and local government, government work units, departments and state institutions.

Based on the Law Number 1 of 2022 [1] concerning Financial Balance between Central and Regional Governments, commonly referred to as Regional autonomy, it provides considerable authority for regions to manage their resources while at the same time giving local governments an obligation to report and account for the management of these resources, so that regional governments must continue to make efforts to increase transparency and accountability in financial management area. Regional financial management regulates all technical aspects including regulations, institutions, regional financial information systems, and improving the quality of human resources.

The government's role in managing regional finances is a form of service to the community by presenting accountable financial reports, providing financial information openly and providing supervision in the financial management process in order to produce accountable financial management. This is in accordance with stewardship theory, namely the government's task to present

financial reports, provide accessibility of financial reports and the internal control system is a form of service to the public so that the quality of financial reports can be seen from the qualitative characteristics of financial reports [2]

[3] states about the purpose of financial statements, which is the basis for reporting financial information in government that will be used as a basis for decision making. Therefore, the Government needs to pay attention to the quality of these financial reports. Quality financial reports indicate that the Regional Head is responsible in accordance with the authority delegated to him in carrying out the responsibility for managing the organization. Quality according to [4] is conformance to standards, measured based on the level of nonconformity, and achieved through inspection. Quality means something that meets or exceeds expectations or predetermined criteria.

The government of Manggarai Regency throughout history has for the first time won the highest opinion from the results of the BPK audit, namely Unqualified (WTP) in 2019. Meanwhile, in the previous years, 2014 and 2015, they received an unfair opinion, then they were upgraded to Fair with Exceptions (WDP) in 2016, 2017, 2018 and 2020. The results of the examination of the local government financial reports that have been submitted to the Manggarai Regency Government on March 31, 2020, the Manggarai Regency Government only received a Fair With Exception (WDP) opinion for the 2020 Regional Government Financial Report (LKPD). This change in the opinion rating of the Financial Audit Board (BPK) in the Regional Government Financial Report (LKPD) of Manggarai Regency shows that in the preparation of the Manggarai Regency Government's financial report which is a consolidated financial report of all Regional Apparatus Organizations (OPD) it has not fully met the quality of financial reports. This phenomenon that wants to be investigated further on several causes that make the opinion of the Local Government Financial Report (LKPD) Pemb Manggarai Regency fluctuate every year.

Empirically testing the effect of competence on the quality of local government financial reports [5], their results show that competence affects the quality of local government financial reports. They added that every time there was an increase in the competence of financial reports for local government officials, the quality of the financial reports they produced would increase. The regulation serves as a guideline to ensure whether the implementation of regional finances is in accordance with the objectives and stipulated laws and regulations. [6] stated that with the existence of regulations, the level of understanding and implementation of the regulation itself is still very limited.

However, it is hoped that the implementation of laws and regulations regarding the preparation of financial statements in each local government will have an impact on the attitudes and behavior of employees in that environment. This is different from the results of which shows that regulation has no significant effect on the quality of regional financial reports. This is because not all officials and staff in making a policy that is appropriate and can be accounted for in accordance with the regulations and do it without any mistakes. The role of internal audit on the quality of government financial reports and accounting records as well as compliance with predetermined top management policies and compliance with government regulations and the provisions of the accounting profession. According to [7] Internal audit is a managerial oversight whose function is to measure and evaluate the control system with the aim of assisting all members of management in managing it effectively and responsibly in accordance with applicable regulations.

According to [7], internal audit is an examination carried out by the internal audit department of the Government, on the financial statements and accounting records of the Government as well as compliance with predetermined top management policies and compliance with government regulations and the provisions of professional ties. applicable. The role of internal audit in local government is carried out by the Government Internal Supervisory Apparatus (APIP).

Research conducted by [8] shows that the role of internal audit affects the quality of regional financial reports. However, research conducted by [9] showed different results that the role of internal audit had no significant effect on the quality of regional financial reports. This means that the active or non-active role of internal audit in supervising financial reports has no effect on the quality of local government financial reports.

Based on the results of the differences in previous studies which are inconsistent, the researchers will conduct research and review the "Analysis Quality Of Financial Reports Of Regional Device

Organizations In Manggarai Regional Governments” by using Competence of Financial Management Officials, Regulations, and the Role of Internal Audit as the independent variables and the Quality of Financial Reports of Regional Apparatus Organizations (OPD in the Manggarai Regency Government) as the dependent variables. This study adds organizational commitment as a moderating variable. Several studies that add organizational commitment as a moderating variable have also been carried out. Research by [10] states that organizational commitment strengthens the effect of implementing the Regional Financial Information System (SIKD) on the quality of Local Government Financial Reports (LKPD).

2. Research methods

This type of research is causality research. According to [11] causality research aims to test hypotheses and is a research that explains phenomena in the form of relationships between variables. This study will examine the effect of the competence of financial management officials, regulations, and the role of internal audit with organizational commitment as a moderating variable on the quality of the financial reports of Regional Apparatus Organizations (OPD). This research approach based on measurement and data analysis is quantitative research, namely research whose data is in the form of numbers and can be analyzed using statistical techniques [12]

2.1 Operational Definition and Measurement of Variables

The operational definition of each variable is the definition that is used as the basis for determining the value of each of these variables. [12] said that the operational definition allows an abstract concept to be made operational, making it easier for research to take measurements. Some concepts can be directly broken down and found elements of behavior that can be measured, but many concepts cannot be directly found elements of behavior, but through several dimensions first.

a. Quality of Regional Apparatus Organization Financial Reports (Y)

The quality of the financial reports of Regional Apparatus Organizations (OPD) are normative measures that need to be realized in accounting information so that it can fulfill its objectives. There are four (4) following characteristics which are the Assessment Indicators needed so that government financial reports can meet the quality, namely: Relevant, reliable, comparable and understandable [4].

b. Competency of Financial Management Officer (X1)

The competence referred to in this study is the ability of financial management officials in the Manggarai Regency Government. In the implementation of the main tasks and functions of the Assessment Indicators, there are three (3) namely Knowledge, expertise, and behavior of financial management officials in carrying out the duties and responsibilities assigned to them to the maximum and according to the stipulated regulations [13].

c. Regulation (X2)

Regulations are decisions, procedures and legislation relating to the management and preparation of regional financial reports that can be the right and clear directions and guidelines for financial management officials in producing financial reports of Regional Apparatus Organizations (OPD). Regulatory measurements are described in four dimensions, namely (1) The process of drafting regulations, with indicators: availability of regulations, involvement in the process, socialization and understanding; (2) Implementation of regulations, with indicators: consistency of implementation, ease of implementation and response to regulations; (3) The relationship between regulations, with indicators: the availability of support for local regulations and central regulations, the link between one regulation and another; (4) Evaluation, with indicators: evaluation process and audit changes [4].

d. Internal Audit Role (X3)

The role of Internal audit is an independent activity, objective assurance and consultation designed to add value and improve the organization's operations so as to assist the organization in achieving its goals. The indicators for measuring these variables were developed from [8] namely (1) Assessment of the level of accuracy and reliability of financial information; (2) Assessment of the level of compliance with policies and procedures Improving the quality of presentation of financial accountability information; (3) Monitoring function is running; (4) Ensuring compliance with regulations; (5) Identify the level of deviation or deviation.

e. **Organizational Commitment (Z)**

Organizational commitment is a strong desire and hard effort from financial management officials to provide all their abilities and expertise supported by regulations, guidance provided by the inspectorate so as to produce quality Regional Apparatus Organization (OPD) financial reports. Indicators of measuring organizational commitment variables used in this study include (1) Knowing about the vision and mission of the organization; (2) Have loyalty to the organization; (3) Involvement in work; (4) Maximum effort in work; (5) Knowing about the goals and objectives of the work; (6) Knowledge of the main job [14].

2.2 Population and Sample

The population in this study is financial management officials obliged to carry out accounting and compile and submit financial reports to PPKD namely Budget User Officers (PA)/Budget User Authorities (KPA), Financial Administration Officers (PPK-OPD) and Treasurers Expenditure. In this study, the number of Regional Apparatus Organizations (OPD) in the Manggarai Regency Government was 33 (thirty three) OPDs so that the total population in this study was 99 people. The sampling method used is a saturated sample technique (census), which is a sampling technique by making all members of the population as a sample [12] so that the sample in this study is 99 people.

2.3 Data analysis method

Processing and analyzing data to test hypotheses in this study using the multiple regression analysis method. The questionnaires that have been filled out by respondents before being analyzed, are first quantified using an interval measuring scale and using the Likert Scale weighting method, so as to produce output in the form of numbers. Furthermore, these numbers were analyzed through the application software program SPSS (Statistical Package for Social Science). The hypothesis testing was carried out using the F-test (simultaneous significance test) and the -t test (partial significance test) and the coefficient of determination (R²). The hypothesis to be carried out in this study are stated below:

a. **First Hypothesis Testing Model**

Hypothesis testing in this study is the independent variable on the dependent variable where the regression model aims to test the effect of one variable with other variables. This method will test the significance level of the influence of all independent variables. The first hypothesis regression equation is as follows:

$$Y = 0 + 1X_1 + 2X_2 + 3X_3 + 4X_4 + e$$

Which Y is Quality of financial reports; X₁ is Competency of Financial Management Officer; X₂ is Regulation; X₃ is Internal Audit Role; X₄ is Organizational commitment; E is *error*

b. **Second Hypothesis Testing Model**

The second hypothesis uses a moderating variable to determine whether organizational commitment can moderate the relationship between the independent variable and the dependent variable, namely the quality of financial reports. Regional Apparatus Organization (OPD). There are three ways to test regression with moderating variables, namely: 1) Interaction Test; Absolute difference value test; and 3) Residual Test. In this study, the residual test model was used so that multicollinearity did not occur [15].

The residual test shows whether a variable can be said to be a moderating variable, that is, if the result of the significance coefficient value is less than 0.05 which means it is significant and has a negative value, this variable can be used as a moderating variable [16] [17]. Testing the moderating variable with the residual test, regression was carried out with the following 2 (two) stages:

Stage I:

All independent variables were regressed with the moderating variable, namely Organizational Commitment to obtain the residual value, with the regression equation as follows:

$$Z = a + 1X_1 + 2X_2 + 3X_3 + 4X_4 + e$$

Stage II:

The residual value from the results of the first stage of the equation will be transformed to get the absolute value of the residual. Furthermore, the absolute value will be regressed with the dependent variable, namely the Quality of SKPD Financial Reports so that it will produce the following equation:

$$e = a + 5 Y$$

which Z = Moderating organizational commitment; Y = Quality of OPD financial reports; X1 = Competence of Financial Management Officer; X2 = Regulation; X3 = Role of Internal Audit; e = error; e | = Absolute error

3. Results and Discussion

3.1. Hypothesis test

After testing the classical assumptions and the conclusion that the model can be used to test multiple regression analysis, the next step is to test the hypothesis. The hypothesis that will be tested is whether the Competence of Financial Management Officers, Regulations, and the Role of Internal Audit, affect the Quality of OPD Financial Reports both simultaneously

The test will be carried out with the coefficient of determination (R²), the F statistical test to determine the effect simultaneously and the t statistic test to determine the partial effect. Furthermore, testing the residual test model which aims to test whether Organizational Commitment moderates the relationship between Financial Management Officer Competence, Regulation, Internal Audit Role, and Utilization of Information Technology on the Quality of OPD Financial Reports. The results of the multiple regression analysis test can be seen in

Table 1.
Multiple Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)					
Kompetensi (X1)	.219	.086	.197	2.540	.013
Regulasi (X2)	.411	.080	.386	5.130	.000
Peran Internal Audit (X3)	.007	.064	.008	.116	.908
Informasi (X4)					

Source: research results, 2020 (data processed)

Based on Table 1, the regression equation between the independent variables and the dependent variable in this study are:

$$Y = 0.017 + 0.219 X1 + 0.411 X2 + 0.007 X3 + 0.443 X4$$

From this equation, it can be seen that the coefficients of the independent variables of financial management officials competence (X1), regulation (X2), the role of internal audit (X3) show a positive number, this shows the relationship between the competence of financial management officials, regulations, and the role of internal audit with The quality of OPD financial reports (Y) is unidirectional, which means that the higher/better the competence of financial management officials, regulations, the role of internal audit, the use of information technology, the higher/better the quality of OPD financial reports.

3.2. Coefficient of Determination (R²)

The value of the coefficient of determination or the value of R square (R²) essentially measures how far the model's ability to explain the variation of the dependent variable. The value of R² is between zero and one. The results of the measurement of the coefficient of determination can be seen in Table 2 below:

Table 2.
Coefficient of Determination
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.735a	.540	.521	.29834

Predictors: (Constant), Role of Internal Audit (X3), Regulation (X2), Competence (X1)
Source: research results, 2020 (data processed)

In Table 2, it is known that the value of R square (R²) is 0.540. If the independent variable is more than one, then the value used is the adjusted R² value. The adjusted R² value of 0.521 means that the dependent variable can be explained by the independent variable by 52.1%. It means that 52.1% of the financial report quality variables can be explained by the competence variables of financial management officials, regulations, the role of internal audit, while the remaining 47.9% is explained by other variables outside of this study.

3.3. Simultaneous Significance Test (F Statistics Test)

The F statistical test was conducted to determine the simultaneous effect of the competence of financial management officials, regulations, and the role of internal audit on the quality of financial reports, the results of which can be seen in Table 3 below:

Table 3.
F. Statistical Test
ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9,832	4	2.458	27,616	.000b
	Residual	8.366	94	.089		
	Total	18.198	98			

a. Dependent Variable: Quality of Financial Statements (Y)

b. Predictors: (Constant, Internal Audit Role (X3), Regulation (X2), Competence (X1)
Source: research results, 2020 (data processed)

Based on Table 3, it is known that the calculated F value of 27.616 is greater than the table F value of 2.47 and the F significance value of 0.00 is smaller than = 0.05, then H₀ is rejected or the proposed hypothesis (H₁) is accepted. This means that it can be concluded that the competency

variables of financial management officials, regulations, the role of internal audit, simultaneously have a significant effect on the OPD financial report quality variable.

3.4. Partial Significance Test (Test Statistical t)

The results of the t statistic test to see the partial effect between the competence of financial management officials, regulations, the role of internal audit, on the variable quality of OPD financial reports. Based on the test results in Table 3 with the decision making criteria using a significance value of = 0.05 (5%) and a t table value of 1.985, partially the influence of each independent variable on the dependent variable is described as follows:

- a) The competency variable of financial management officials has a significance level of 0.013 which is smaller than = 0.05 and the t-count value of 2.540 is greater than t-table 1.985 and the regression coefficient is positive, so H1a is accepted so that it can be concluded that the competency variable of financial management officials has a significant effect. on the variable quality of SKPD financial reports.
- b) The regulatory variable has a significance level of 0.000, smaller than = 0.05, and the t-count value of 5.130 is greater than t-table 1.985 and the regression coefficient is positive, so H1b is accepted so that it can be concluded that the regulatory variable has a significant effect on the financial statement quality variable. OPD.
- c) The internal audit role variable has a significance level of 0.908, which is greater than = 0.05 and the t-count value of 0.116 is smaller than t-table 1.985 and the regression coefficient is positive, so H1c cannot be accepted, so it can be concluded that the internal audit role variable has no effect. significant on the variable of the quality of the financial reports of Regional Apparatus Organizations (OPD).

3.5. Residual Test

Furthermore, the researchers tested the moderating variable, namely organizational commitment, whether it can moderate the relationship between the competence of financial management officials, regulations, and the role of internal audit with the quality of OPD financial reports. The test is carried out using the residual test in multiple regression analysis. A variable is said to be a moderating variable if the results of the residual test are significant and the parameter coefficients are negative . This test is carried out in 2 (two) stages, namely:

Stage I:

The researcher regressed all independent variables with the moderating variable, namely organizational commitment to obtain residual values (regression results can be seen in appendix 8). Based on the results of the regression, it can be formulated the regression equation between the independent variables and the moderating variable, namely:

$$Z = 4.849 + 0.031 X1 - 0.192 X2 - 0.018 X3$$

Stage II:

In the second stage, the researcher carried out the transformation of the residual number from the equation of the first stage to produce the absolute value of the residual. Furthermore, the absolute value is regressed with the dependent variable, namely the quality of OPD financial reports, the results of which can be seen below:

Table 4
Residual Test Results
Coefficients_a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.851	.220		3,863	.000

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Quality of Financial Statements (Y)	-.126	.051	-.243	-2.471	.015

a. Dependent Variable: ABS_MOD

Source: Research Results, 2020 (Processed Data)

Based on the regression results, the following equation can be formulated:

$$| e | = 0.851 - 0.126 Y$$

Based on the results of the residual test carried out, it is known that the significant level of the OPD financial report quality variable is 0.015, which is smaller than = 0.05 and the regression coefficient is -0.126 so it can be concluded that the organizational commitment variable is a moderating variable that can moderate the relationship between the officer competency variables. financial management, regulation, the role of internal audit, with the quality of OPD financial reports.

3.6. Discussion

3.6.1. Effect of Competence of Financial Management Officer On the Quality of Financial Reports of Regional Apparatus Organizations (OPD)

The competence of financial management officials has a positive effect on the financial report quality variable. This means that the better the competence of financial management officials, the better the quality of the financial reports produced. The results of this study is also in line with the research of [18] which states that human resource competence has a positive and significant effect on the quality of financial reports.

Whereas, [19] stated different opinions in their research that the competence of human resources has no effect on the quality of financial reports. This different opinion is also followed by [20] based on their research.

3.6.2. The Effect of Regulations on the Quality of Financial Reports of Regional Apparatus Organizations (OPD)

Regulation has an effect on the variable of the quality of OPD financial reports. This is in line with [21] which states that the application of accounting policies has a positive effect on the quality of financial reports and is in line with [22] who state that an understanding of accrual-based government accounting system regulations has a positive influence on the quality of local government financial reports. Regulations have a positive effect on the quality of financial reports in the Manggarai Government because of the existence of regulations on regional financial management and the preparation of adequate local government financial reports, followed by a high willingness and awareness of financial management officials to understand and update regularly the development of regulations relating to management. Regional finance and preparation of local government financial reports so that financial management officials know that regulations must be complied with in financial management and in the preparation of OPD financial reports. Different from the previous opinion which supports the hypothesis, [23] states differently that government accounting policies or standards have no effect on the quality of financial statements states.

3.6.3. The Influence of the Role of Internal Audit on the Quality of the Financial Reports of Regional Apparatus Organizations (OPD)

The variable of the role of internal audit has no effect on the variable of the quality of the financial statements of OPD. The results of this study are in line with the research conducted by [24] which states that the internal audit function has a significant impact on the quality of financial reports. Likewise, [25] which state that the role of internal audit has a positive and significant effect on the quality of financial reports. [26] states that the Government Internal Supervisory Apparatus (APIP) at the Inspectorate General of the Ministry of Finance has played a role in providing added value and

assisting the achievement of organizational goals, by carrying out functions as assurance and advisory consulting providers where this has provided sufficient results significant in improving the quality of financial reports.

Otherwise, the results of this study contradict the research of [9] which state that the role of internal audit has no effect on the quality of financial statement information. However, various negative judgments and perceptions are often directed against the internal audit function. Internal auditors are considered to be far from being able to become an internal consultant (which is the highest expression in the role of internal supervisors).

3.6.4. The Effect of Organizational Commitment as a Moderating Variable on the Quality of Financial Reports

The moderating test in this study shows organizational commitment is a moderating variable that can moderate the relationship between financial management officials, regulations, the role of internal audit, and the quality of OPD financial reports. According to [27] organizational commitment is the desire of organizational members to maintain their membership in the organization and are willing to strive for the achievement of organizational goals. [28] states that it is important for local financial management officials to implement financial accounting and reporting to produce reliable and timely financial reports. In managing regional finances, both Budget Users, PPK-OPD as officials who carry out financial administration functions at OPD in accordance with governmental regulation concerning guidelines for regional financial management and expenditure treasurers should have a high organizational commitment in carrying out their responsibilities so that they can present higher quality financial reports in accordance with the provisions of laws and regulations. This is in line with [29] research which states that organizational commitment significantly moderates the effect of HR capacity on the quality of regional government financial reports.

Different from the previous opinion which supports the hypothesis, [30] stating differently that organizational commitment has no effect on the quality of financial statements. Likewise, [31] do not support the hypothesis that organizational commitment has no effect on the quality of financial statements.

4. Conclusions

Based on the results of hypothesis testing and research discussion, it can be concluded that The competence of financial management officials, regulations, and the role of internal audit have a significant effect on the quality of the financial reports of Regional Apparatus Organizations (OPD) in Manggarai Regency simultaneously, and in line with the proposed hypothesis. This shows that if the competence of financial management officials, regulations, and the role of internal audit is carried out together, it will be able to improve the quality of the financial reports of Regional Apparatus Organizations (OPD) in the Manggarai Regency Government. Partially, the competence of financial management officials, regulations have a significant effect on the quality of the financial reports of Regional Apparatus Organizations (OPD) in Manggarai Regency, while the role of internal audit has no effect on the quality of Regional Apparatus Organizations (OPD) financial reports in the Manggarai Regency Government. Organizational Commitment is a moderating variable that is able to moderate the relationship between the competence of financial management officials, regulations, and the role of internal audit with the quality of OPD financial reports in the Manggarai Regency Government.

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