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Research Article

The Effect of Organizational Commitments, Human Resource Competency, Utilization Of Information Technology, Effectiveness of Internal Control, And The Implementation of Government Accounting Standard on The Quality of Financial Statement of Government Agencies (SKPA), Aceh Province, Indonesia

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Abstract: This study aims to examine the effect of organizational commitment, human resource competency, utilization of information technology, effectiveness of internal controls, and the application of government accounting standards to the quality of Aceh provincial government financial reports both simultaneously and partially. The population of this study is all work units in the Aceh provincial environment. as many as 52 SKPA.The type of investigation carried out is a type of causality study, with the time used in data collection being cross-sectional, and the analysis unit is organizational. The data source used is primary data, which is obtained through the distribution of questionnaires to KPA and the compiler of financial statements as respondents. Data analysis techniques in testing the hypothesis of this study using multiple linear regression analysis technique which is a statistical technique used to test the influence of two or more variables and to see the effect partially and simultaneously. The results showed that organizational commitment, human resource competency, utilization of information technology, effectiveness of internal controls, and the application of government accounting standards had a joint effect on the quality of local government financial reports in Aceh Province.
Keywords: organizational commitment, HR competency, utilization of information technology, effectiveness of internal controls, accounting standards and quality of financial statements.

INTRODUCTION

One form of government transparency in managing public finance is the making of financial statements. Accountability in the implementation of public finance, regulated in Law Number 17 of 2003 concerning State Finance; Law Number 1 of 2004 concerning State Treasury; and Law Number 15 of 2005 concerning Management Inspections and Responsibilities of State Finance. This regulation requires the Government to make financial reports as a form of accountability for the implementation of the State Budget / D. Government financial reports must be in accordance with the principles of Government Accounting Standards (SAP) as stated in PP No. 71 of 2010. This regulation applies the characteristics of financial statements from financial statements as follows: (a) relevant, (b) reliable, (c) can be compared and (d) can be understood. The regulation requires financial statements to be free from misleading ideas and material, objective and verifiable errors.

The government is the reporting entity that must make financial statements as a form of accountability because: (a) the government controls and controls significant sources; (b) the use of these sources by the government can have a broad impact on people's welfare and economy; and (c) there is a separation between the management and ownership of these sources.

The Republic of Indonesia Supreme Audit Agency (BPK) found 2,525 issues of non-compliance with statutory provisions which resulted in a loss of Rp1.13 trillion in the Examination Report (LHP) of the Local Government Financial Report (LKPD). Problems with non-compliance with the examination of the 2016

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Local Government Financial Statements (LKPD) included a lack of work / goods volume worth Rp.416.93 billion which occurred in 453 local governments. In addition, expenditure was found to be incompatible with or exceeding the provisions of Rp.181.30 billion, overpayments in addition to volume shortages of Rp.127.25 billion, as well as double official travel costs or exceeding the standards set at Rp.52.91 billion.

The problem of non-compliance that needs attention is the discovery of the use of money / goods for personal gain worth Rp.46.73 billion that occurred in 61 local governments. For LKPD in 2016, 375 LKPDs obtained a Fair Without Exception (WTP) opinion, 139 LKPDs received a Fair With Exception (WDP) opinion, and 23 LKPDs received an opinion not expressing opinion (TMP). Compared to 2015 achievements, the quality of LKPD in 2016 has increased as indicated by an increase in WTP opinion by 12 points, which is from 58% in 2015 LKPD to 70% in 2016 LKPD.

Research related to the quality of financial statements has been carried out. Problems such as budget use inefficiencies, ineffectiveness of good search functions related to financial statements, inputting data errors and low understanding and loyalty of financial managers to government accounting allow risk to arise from financial statements. This causes the financial statements produced do not meet the relevant, reliable, consistent, accurate and appropriate criteria. The above phenomenon is supported by research conducted by Wati, et al (2014) which says that the government has attempted to compile reports based on the regional financial accounting system, so that the quality produced from the financial statements of the region can increase. Some problems indicate that there are still many weaknesses in the Aceh Provincial Government that indicate that financial statements are not fully qualified so that relevance, suitability, accuracy of the information conveyed in the financial statements have not been fully achieved. Therefore, it is suspected that there are several factors that have a relationship with the quality of financial statements, including organizational commitment (Dharma 2012), human resource competencies (widodo 2010), information technology utilization (Hertati, 2015), internal control effectiveness (Silviana & Zahara) , 2015), and the application of government accounting standards (Sanjaya, Aditya 2017).

The purpose of this study was to examine the effect of organizational commitment, human resource competence, utilization of information technology, effectiveness of internal controls, and the application of government accounting standards to the quality of the financial statements of the Aceh Provincial Government. The discussion will begin with a study of literature, research methods, then discuss the results and discussion, and at the end there are conclusions, limitations, and suggestions.

LITERATURE REVIEW

The variables examined in this article are about the quality of the Work Unit financial report, organizational commitment, human resources competency, utilization of information technology, effectiveness of internal controls, and the application of government accounting standards.

Quality of Financial Statements

The definition of quality according to Mulyana (2010: 96) is that quality is defined as conformity with standards, measured based on levels of non-conformity, and achieved through examination. The financial statements provide information about the sources and uses of financial / economic resources consisting of 7 components of the Financial Report, namely: a) Budget Realization Report (LRA); b) Reports of Changes in More Budget Balance (SAL Change Report); c) Balance Sheet; d) Operational Report (LO); e) Cash Flow Statement (LAK); f) Reports on Changes in Equity (LPE); and f) Notes to the Financial Statements (CaLK). Understanding financial statements in accordance with PP No. 71 of 2010 is a structured report on financial position and transactions conducted by a reporting entity that is obliged to submit an accountability report, which consists of: a) Central government; b) Regional government; c) respective ministries or institutions within the central government; and d) An organization in the central / regional government or other organization if according to the law organizational units must be financial statements. In Government Regulation Number 71 of 2010 there are four about the qualitative characteristics of financial statements which are normative prerequisites needed so that government financial reports can meet the desired quality, namely: relevant, reliable, comparable and understandable.

Organizational Commitment

Organizational commitment is the degree to which an employee sided with a particular organization and its objectives, and intends to maintain its membership in the organization (Ikhsan & Isaac, 2008). Organizational commitment is built on the basis of worker trust in organizational values, the willingness of workers to help realize organizational goals and loyalty to remain a member of the organization.

Commitment shows strong belief and support for the values and goals that the organization wants to achieve. Commitment has nothing to do with talent, intelligence or talent. According to Supriyono (2004), organizational commitment can grow due to individuals having an emotional bond to the organization which includes moral support and accepting existing values and self-determination to serve the organization.

Based on the definition of commitment to the organization, it can be said that commitment reflects three main dimensions, namely: 1) Affective Commitment; 2) Normative Commitment; and 3) Continuance Commitment (Meyer & Allen, 1997).

H1: Organizational Commitment affects the quality of financial statements.

Human Resources Competency

According to Widodo (2001) in Suwanda (2015), the quality of human resources is the ability of human resources to carry out the tasks and responsibilities given to him with adequate education, training and experience. Employees who have a low understanding of their duties and functions, as well as obstacles found in data processing will also have an impact on the presentation of financial statements. Indicators used in measuring the quality of human resources are: (1) job descriptions; (2) educational background; (3) trainings that have been attended that support the implementation of tasks; and (4) skills (Indriasari & Nahartyo, 2008).

The competence of human resources includes its capacity, namely the ability of a person or individual, an organization (institution), or a system to carry out its functions or authority to achieve its objectives effectively and efficiently. Capacity must be seen as the ability to achieve performance, to produce outputs and outcomes (outcomes). Human resources are the most important factor in the success of the performance of government implementation, for that it needs continuous efforts to improve the ability of human resources along with the changes that occur. Therefore, the hypothesis in this study is formulated as follows:

H2: Competence of Human Resources affects the Quality of Financial Statements

Utilization of Information Technology

Information technology includes computers (mainframes, mini, micro), software, databases, networks (internet, intranets) and other types of information technology (Wilkinson et al, 2000). When computers and components related to information technology are integrated into the financial accounting system, no activities are generally enhanced or deductible. Accounting information systems keep collecting, processing and storing data and each accounting process can reduce paper use. Information systems also control accuracy. And the most important thing is that all stages of the accounting process can be done automatically. Output is neater, in more varied forms, and more. This is also supported by the research of Jurnali et al (2002) that, the use of information technology is a level of integration of information technology in the implementation of accounting tasks.

The system will run well if there is information technology utilization that ensures a running system in accordance with the plan, to support the quality of government financial reports. Utilization of information technology will greatly help speed up the processing of data processing and financial statement presentation, and can avoid mistakes in posting from documents, journals, ledgers to become a financial report, so that the financial statements do not lose the value of financial statement information (Salehi & Torabi) , 2012). This is also in line with the research of Sari & Witono (2014) that the use of information technology influences the positive quality of financial statements. This means that how the application of information technology that supports the goal of efficiency and responsiveness and does not become siasia if used optimally. The presence of information technology provides many benefits for organizations, such as being able to lighten complex activities and produce information that is reliable, relevant, timely, complete, understood, and tested in the context of planning, control and management decision making. Therefore, the hypothesis in this study is formulated as follows:

H3: Utilization of Information Technology affects the Quality of Financial Statements

Effectiveness of Internal Control

Internal control is defined as a way to direct, supervise, and measure organizational resources, and play an important role in the prevention and detection of fraud. According to the Committee of the American Institute of Accountants (AICPA) cited by Bastian (2010: 47) describes internal control as an organizational plan and all coordinated methods and provisions adopted by the company to protect assets, check accuracy and reliability of accounting data, improve business efficiency, and encourage compliance with established management policies.

Accurate recording in financial statements is very important, without proper control, reports may be unreliable, making it impossible to tell which government financial reports are good and which need improvement. Therefore, the internal control system in government financial reports is a very important thing to consider, so that it can achieve efficiency, effectiveness and prevent state losses in the interests of the community and the region. According to Tugiman (2000) that internal control in organizations is having a very significant influence on achieving organizational goals and performance. This is in line with the research of Nuryanto & Afiah (2013) and Indriasih (2014) which show that internal control affects the quality of financial statements. This explains that the development and maintenance of an organization's internal control system will help ensure accountability (Spitzer, 2005).

Therefore, the hypothesis in this study is formulated as follows:

H4: The Effectiveness of Internal Control affects the Quality of Financial Statements

Application of Government Accounting Standards (GAS)

Government Accounting Standards are accounting principles applied in compiling and presenting government financial reports, consisting of Central Government Financial Reports (LKPP) and Local Government Financial Reports (LKPD). Government accounting standards are accounting principles prepared in order to improve transparency and accountability in managing state finances (Fakhrurazy, 2009). SAP is stated in the form of Statement of Government Accounting Standards (PSAP), namely SAP which is given an effective title, number and date. In addition, SAP is also equipped with a conceptual framework of government accounting. SAP can be used in compiling and presenting financial reports of local government and central government (Abuzyadza, 2007).

According to Afiyah (2012: 34) government accounting has the following objectives: 1. Accountability, 2. Managerial, 3. Supervision. The purpose of the enactment is so that the resulting financial statements can improve the quality of the financial statements of the central and regional governments. With the adoption of good government accounting standards, local governments will have good quality information, because the financial statements of local governments must conform to government accounting standards.

H5: The application of government accounting standards affects the quality of financial statements.

RESEARCH METHOD

The researcher chose the Work Unit within the Aceh Provincial Government as the object of research, because the work units within the Aceh Provincial Government were very often subjected to audits by BPKP, BPK in conducting financial audits. This study aims to test the hypothesis. The type of investigation carried out is a type of causality study, with the time used in data collection being cross-sectional, and the analysis unit is organizational. The population in this study is all work units within the Aceh Provincial Government which consist of 52 work units and the data sources used are primary data.

Data analysis techniques in testing the hypothesis of this study using multiple linear regression analysis techniques which are statistical techniques used to test the influence of two or more variables and to see the effect partially and simultaneously. The multiple linear regression equations used in this study are as follows:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \beta 5X5 + \varepsilon$$

Information:

Y = Quality of financial statements

α = Constant

β1,, 5 = Regression coefficient

X1 = Organizational commitment

X2 = Competence of human resources

X3 = Utilization of information technology

X4 = Effectiveness of internal controls

X5 = Implementation of government accounting standards

ε = Disturbing variable

RESULTS AND DISCUSSIONS

Table 1: Regresion Output

Variable		**Unstandardized Coefficients**	
		b	**Std. Error**
Constanta		3,345	4,308
Organizational commitment		0,035	0,068
Competence of human resources		,094	0,038
Utilization of information technology		0,224	0,092
Effectiveness of internal controls		0,336	0,105
Implementation of government accounting standards		0,536	0,101
Correlation coefficient	= 0,860		
Coefficient of Determination (R^2)	= 0,740		
Adjusted R Square	= 0,725		
Sig. F	= 0,000		

Based on the hypothesis testing table and multiple regression equations, it can be seen the results of the research are:

1. The chorealsi (R) coefficient of 0.860 shows that the degree of relationship (correlation) between the independent variable and the dependent variable of 86% shows the relationship of organizational commitment (X1), human resource competence (X2), utilization of information technology (X3), effectiveness internal control (X4) and the application of government accounting standards (X5) with financial report quality (Y) is a strong linear positive relationship.
2. The coefficient of determination (R2) of 0.740 means the quality of financial statements (Y) is influenced by the relationship of organizational commitment (X1), competence of human resources (X2), utilization of information technology (X3), effectiveness of internal controls (X4) and Implementation of government accounting standards (X5) of 74%, while 16% is influenced by other variables not included in this study.

The Effect of Organizational Commitment on the Quality of Local Government Financial Reports

The regression results for organizational commitment variables show a regression coefficient of -0.035. This means that whenever there is a change of one percent of the variable organizational commitment, then in reverse (negative) will affect the variable quality of financial statements of 0.035. That is, organizational commitment will cause the quality of financial statements to be lower, and vice versa if organizational commitment is low, then the quality of financial statements will be higher. Statistically the effect of organizational commitment on the quality of financial statements is not significant at the tolerance level of five percent or α = 5% and level α = 10%. The results of this study are different from the research conducted by Arif (2017), finding that organizational commitment has a significant positive effect on the quality of local government financial statement information. It can be interpreted that the higher the organizational commitment of a work unit will improve the quality of information on local government financial statements.

The Effect of Human Resource Competence on the Quality of Local Government Financial Reports

The regression results for human resource competency variables show a regression coefficient of 0.094 with a significance value (sig. Value) of 0.015. This means that every change of one percent occurs in the competency variable of human resources, it will affect the financial report quality variable by 0.094. Changes in human resources can be in the form of an increase or decrease in the quality of financial statements. However, statistically the effect of human resources on the quality of financial statements is significant at the tolerance level of five percent or α = 5%. The results of this study are in line with the research conducted by Cahyo (2015), finding that human resources influence the quality of local government financial reports. This shows that the better the competency of human resources, the better the quality of SKPD financial statements is received.

From the data of respondents' characteristics, it is found that human resources occupying the position of financial manager are still relatively old, although not all respondents have a background in accounting education. This causes the HR competency variable in this study to have a significant effect on the quality of financial statements.

The Effect of Information Technology Utilization on the Quality of Local Government Financial Reports

The results of the regression coefficient calculation for information technology compliance variables are 0.224 with a significance value (sig. Value) of 0.017. This coefficient means that every 1 percent changes in the use of information technology, it will relatively improve the quality of financial statements by 0.224. Changes in the use of information technology can be in the form of an increase or decrease in the quality of financial statements. However, statistically the effect of the use of information technology on the quality of financial statements is significant at a tolerance level of five percent or α = 5%.

Pradono and Basukianto (2015) explained that the better the information technology used, the better the quality of SKPD financial reports. The results of this study support the literature relating to the benefits of an information technology in an organization, including regional governments that must manage the APBD where the volume of transactions from year to year shows an increase and increasingly complex.

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The Effect of the Effectiveness of Internal Control on the Quality of Local Government Financial Reports

The regression results for the variable internal control effectiveness show a regression coefficient of 0.336 with a significance value (sig. Value) of 0.002. This means that whenever there is a one percent change in the variable effectiveness of internal control, it will relatively increase and affect the variable quality of financial statements by 0.336. Changes in internal control can be in the form of an increase or decrease in the quality of financial statements. Statistically the effect of internal control on the quality of financial statements is significant at the tolerance level of five percent or $\alpha = 5\%$. The results of this study are in line with previous researchers Arfianti (2011) and Sukmaningrum (2012) that the internal control system influences the quality of financial statement information.

The implementation of the internal control system has gone well especially for controlling environmental indicators, risk assessment, activities control and communication and monitoring information. In creating effective and good supervision, SKPA has been very good at following up on each of the findings and suggestions given by the BPK / inspectorate and data recorded by the information system and financial has been compared periodically with the physical.

The Effect of Application of Government Accounting Standards on the Quality of Local Government Financial Reports

The regression results for the application of government accounting standard variables show a regression coefficient of 0.536 with a significance value (sig. Value) of 0,000. This means that every change of one percent occurs in the variable effectiveness of the application of government accounting standards, then it will relatively increase and affect the variable quality of financial statements by 0.536. Changes in the application of government accounting standards can be in the form of an increase or decrease in the quality of financial statements. Statistically the effect of applying government accounting standards to the quality of financial statements is significant at a tolerance level of five percent or $\alpha = 5\%$.

That is, the application of government accounting standards will cause the quality of financial statements to be higher, and vice versa if the application of government accounting standards is low, the quality of financial statements will be lower. This result is in line with Sako and Felmi's (2018) research, namely the application of government accounting standards has a positive effect on the quality of financial statement presentation. This shows that, the application of effective government accounting standards, will further improve the quality of financial statements.

CONCLUSIONS

1) Organizational commitment, Competence of Human Resources, Use of Information Technology, Effectiveness of Internal Control and Application of government accounting standards simultaneously affect the quality of local government financial reports of SKPA in the Aceh Province
2) Organizational commitment does not affect the quality of the Aceh Government's local government financial statements.
3) Competence of human resources affects the quality of the financial statements
4) The use of information technology has an effect on the quality of the financial statements
5) The effectiveness of internal control influences the quality of the financial statements
6) The application of government accounting standards has an effect on the quality of the financial statements

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