



The Effect of Internal Control Systems, Accounting Systems on the Quality of Financial Statements Moderated by Organizational Commitments

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ABSTRACT

This study aims to determine the effect of internal control system and financial accounting system of the region on the quality of financial statements moderated organizational commitment. The Population of this study was 47 Regional Device Organizations (OPD) existing in Kendal regency. This study used a Saturated sample. The number of samples were 84 respondents OPD in 2017. The analysis technique used to analyze the data was Moderated Regression Analysis (MRA). The results showed that the Internal Control System and financial accounting system had a significant positive effect on the quality of financial statements, while organizational commitment did not moderate the influence of internal control systems and local financial accounting system on the quality of financial statements. Based on the result of the research, it could be concluded that internal control system and financial accounting system influence the quality of financial report positively, but organizational commitment does not moderate the influence of internal control system and financial accounting system on the quality of financial report.

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INTRODUCTION

Government as one form of public sector organization has an obligation to publish the results of its performance to the public and stakeholders which are carried out periodically in the form of financial information that is financial statements. Public demands for accountability and public transparency make the government have to make financial reports that are in accordance with government accounting standards (Thornton & Thornton, 2013). Qualified financial statements of local government indicate that the government has carried out its obligations in accordance with laws and regulations reflected in the accountability report (LPJ) (Kuasa, Nadirsyah, & Abdullah, 2016).

According to Law No. 71 of 2010 concerning government accounting standards, it is explained that financial statements have a good quality if they have met several criteria of qualitative characteristics, namely relevant, reliable, comparable, and understood. Relevant is that if the information contained in it can influence user decisions by helping them evaluate past or present events and predict the future and confirm or correct the

result of evaluation in the past. Reliable, that is, the information in financial statements is free from misleading understanding and material errors, presenting facts honestly, and can be verified. Comparable is the information contained in the financial statements will be more useful if it can be compared with the financial statements in the previous period. Understandable is the information presented in the financial statements can be understood by the user and stated in terms of forms and terms that are adjusted to the user's understanding (Siwambudi, Yasa, & Badera, 2017).

The financial statements of regional governments that have been audited by the BPK and obtain unqualified opinions certainly have good report quality and show maximum government performance. With good report quality of local government, it will also provide benefits to users of financial information in making decisions, but not all regencies and cities in Indonesia receive unqualified opinions. There are still many districts or cities that have not received unqualified opinions each year, as happened in the Kendal regency government, which for 5 years have not received unqualified opinions, from 2011 to 2015 the Kendal government only received fair opinions with exceptions. The Kendal District Government has only experienced an increase in BPK audit opinion in 2016, which is unqualified.

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The BPK's findings show that the internal control system has not been carried out in accordance with procedures. One finding of fixed assets that often occurs is the inventory card of goods that have not yet contained detailed information on the type, value and condition of the fixed assets completely. Available records and data do not allow the BPK to carry out adequate inspection procedures to obtain confidence in fixed assets. The Kendal District Government has also not implemented compliance with laws and regulations, such as in 2015 there was still non-compliance with laws and regulations, but in 2016 the Kendal District government experienced improved performance results. This is seen from the opinion that the BPK had given to the government of Kendal Regency. The audit result of the Kendal district government financial report gets unqualified opinion. Previous research searches still show inconsistent results for the internal control system and regional financial accounting systems variables, there are still findings of a gap. Research conducted Kiranayanti & Erawati (2016) shows that the internal control system has a positive effect on the quality of financial statements. This is in line with the research conducted Evicahyani & Setiawina (2016) which shows that the internal control system has a significant positive effect on the quality of financial statements. While research conducted by Yendrawati (2013) indicates that the internal control system has no significant effect on the quality of financial reports and human resources have a significant effect. This is in line with the research conducted by Yuliani & Agustini (2016) internal control system negatively affects on the quality of financial statements. Research conducted by Budiawan & Purnomo (2016) also shows that the internal control system does not affect on the quality of financial statements. Research conducted by Evicahyani & Setiawina (2016) shows that the regional financial accounting system has a significant positive effect on the quality of financial statements. This is in line with the research conducted by Kadek, Megawati, Luh, Erni, & Sujana (2015) which show that regional financial accounting systems and human resources affect on the quality of financial statements. Research conducted by Setyowati & Isthika (2014) and research show that the financial accounting system does not affect on the quality of financial statements. Research conducted by Saputra (2015) also shows the accounting system has no effect on financial statements. This study uses the internal control system variable and regional financial accounting systems to be examined. It is due to based on previous research still has inconsistent results. Therefore, it is necessary to have other variables that determine the fluctuations in the influence of the internal control system and the regional financial accounting system on the quality of financial statements. For this reason, the organizational commitment variable is added in this study as a moderating variable. This study is conducted at the Regional Government Organization of Kendal District Government in 2017.

The purpose of this study is to examine the effect of internal control system and regional financial accounting system on the quality of financial statements,

and examine the influence of organizational commitment in moderating the influence of the internal control system and regional financial accounting system on the quality of financial statements.

This research is based on stewardship theory. Stewardship theory is a theory that explains situations where employees / managers are not interested or motivated with individual goals but are interested in the main goals and results for the benefit of the organization. (Donaldson & Davis, 1991). Stewardship Theory assume that the interests of the organization can be maximized by dividing authority, rights and obligations between supervisors, executives and managers, so that everyone in the organization tends to be motivated to act in the interests of the organization compared to their own interests (Raharjo, 2007).

An effective and efficient internal control system can prevent an organization from making mistakes or irregularities in carrying out its duties and authority, so that information produced in the financial statements can meet the criteria of financial statements and have good financial reporting quality (Septarini & Papiliya, 2016). Internal control system will not run effectively and efficiently if all employees working in an organization are more selfish than organizational interests, but internal control system will run efficiently and effectively if individuals prefer organizational interests. This is in accordance with the theory of stewardship which says that an individual who works in an organization tends to be more concerned with the interests of the organization than their own interests (Afiah & Azwari, 2015). Faishol (2016) proved that internal control system has a positive effect on the quality of local government financial reports. This research is in line with the research conducted by Septarini & Papiliya (2016), Surastiyani & Handayani (2015) and Widari & Sutrisno (2017) which stated that the internal control system has a positive effect on the quality of financial statements.

H₁: The Internal Control System has a positive effect on the Quality of Financial statement

The regional financial accounting system is a system that documents, administers and processes the data of regional financial management and other related data into information presented to the public and as material for decision making in order to plan, implement and report the accountability of regional governments (Rahman & Fachri, 2016). With the existence of a good regional financial accounting system that is in accordance with the accounting standards of the regional government, the financial statements produced will have good quality and can be used as a reference in decision making. Meanwhile, poor information systems and do not provide benefits to users of financial statements will not be useful and users will have difficulty in making decisions (Sanjaya, 2017).

In accordance with the theory of stewardship, individuals are more concerned with the interests of the organization compared to their own interests. This will make individuals increase the use of existing accounting systems in local governments so that financial statements made through the accounting system can meet

the criteria of good financial reporting. Yuliani & Agustini (2016) proved that the regional financial accounting system has a positive effect on the quality of financial statements. This is in line with the research conducted by Sholikah, Astuti, & Sunarko (2016) and Sanjaya (2017) which show that the regional financial accounting system has a positive effect on the quality of financial statements.

H₂: The Regional Financial Accounting System has a positive effect on the Quality of Financial Statements

Organizational commitment is the level to what extent an employee sides with a particular organization and its objectives, and intends to maintain his/her membership in that organization (Suliyantini & Kusmuriyanto, 2017). In accordance with the theory of stewardship, individuals and employees who are more concerned with the organizational interests in order to meet organizational goals, they will certainly adhere to all regulations that have been set by the Organization, especially related to the internal control system (Kardan, Salehi, & Abdollahi, 2016). Research conducted by Sanjaya (2017) shows that organizational commitment moderates the influence of the internal control system on the quality of financial statements. With a good internal control system but not supported by high organizational commitment from the leaders and all of the employees, the established internal control system is only a rule that is not valuable. All of the people involved in the preparation of financial statements will not fully implement the accounting system. But, the organizations that its individuals have organizational commitment, then the internal control system that has been established will be run well so that the financial statements made have good reporting quality.

H₃: Organizational Commitment Moderates the Positive Effects of the Internal Control System on the Quality of Financial Reports

Regional accounting information system is a series of procedures starting from the process of collecting data, recording, summarizing, to financial reporting that can be done manually or by using a computer application (Rahman & Fachri, 2016). With the existence of a good regional financial accounting system which is in accordance with regional government accounting standards, the financial statements produced will have good quality and can be used as a reference in decision making. Meanwhile, bad information systems do not provide benefits to users of financial statements in making decisions (Sanjaya, 2017). In accordance with the theory of stewardship, individuals and employees who are more concerned with the organizational interests in order to meet organizational goals, they will certainly adhere to all of the regulations that have been determined by the organization, especially related to the regional financial accounting system. With the existence of organizational commitment that exists in individuals who work in an

organization will surely realize the organizational goals. The regional financial accounting system which exists in the government will be fully utilized and individuals will comply with all the laws and regulations that have been determined if there is an organizational commitment within each employee. Sanjaya (2017) and Suarmika & Suputra (2016) shows that the regional financial accounting system has a positive effect on the quality of financial statements.

H₄: Organizational commitment positively moderates the influence of the regional financial accounting systems on the quality of financial statements.

Based on the theoretical framework, the research model produced as follows:

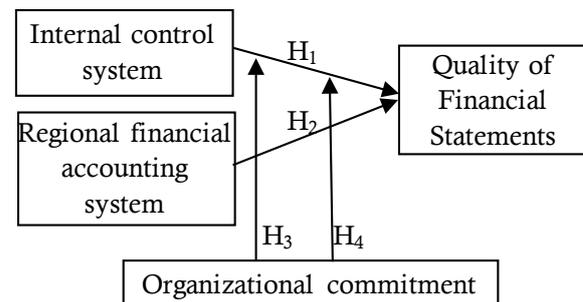


Figure 1. Thinking Framework Model

RESEARCH MODEL

The population used in this study were all work unit managers or financial section structural officials in the Kendal District apparatus organization as many as 47 Regional Devide Organizations (OPD) in 2017. The questionnaires in this study were distributed to the financial staff, namely the expenditure treasurer of each government OPD in Kendal Regency. Sampling technique used saturated sample techniques, that is sampling techniques if all members of the population are used as samples. This sampling technique was carried out because the population is relatively small. From 47 number of ODPs distributed in the Kendal regency government, the samples obtained were 42 OPDs.

The variables used in this study included the quality of financial statements, internal control systems, regional financial accounting systems, organizational commitment. Operational explanations regarding research variables are explained in Table 2.

The method used to collect primary data in this study was a survey method using a questionnaire, that was used a list of questions related to the problem studied. The questionnaire was given to the accounting department employees in 47 Regional Devide Organization in Kendal District. The data analysis techniques used descriptive statistical analysis and t statistical tests as well as moderation regression analysis by using the absolute difference value test used to examined the hypothesis. Validity and reliability tests were done before testing classical assumptions and the research hypothesis so that the test results met the criteria.

Table 2. Operational definition

Variables	Definition	Indicators
Quality of Financial reports (KLK)	Information can consistently meet the requirements and expectations of all people who need financial information (Indonesia, 2010)	1) Relevant 2) Reliable 3) Comparable 4) Understandable (Indonesia, 2010)
Internal Control System (SPI)	The policies and procedures used in achieving a target, provide reliable information and comply with the laws and regulations (Indonesia, 2008)	1) Control Environment 2) Risk Assessment 3) Control Activities 4) Information and Communication 5) Monitoring (Indonesia, 2008)
Regional Financial Accounting System (SAKD)	Accounting procedures for making financial statements, can be done manually or by using a computer application (Permadi, 2013)	1) Conformity of the Financial Accounting System 2) Accounting Record Procedure 3) Preparation of Financial Reports 4) (Permadi, 2013)
Organizational Commitment (KO)	The degree to which an employee sits with a particular organization and its objectives (Alfianto & Suryandari, 2015)	1) Affective Commitment 2) Sustainable Commitment 3) Normative Commitments (Alfianto & Suryandari, 2015)

Source : Government Regulations and Previous Researchers, 2017

RESULTS AND DISCUSSIONS

Descriptive Statistics

Descriptive statistical analysis in this study is used to determine the highest value, the lowest value, the mean value, and the distribution of standard deviations of each research variable used. The result of descriptive statistical tests on the variables used in the study are presented in Table 3.

Table 3 shows that the mean value of the dependent variable that is the quality of financial statements in the Kendal District Government OPD in the amount of 51.4 is in the good category. On the independent variab-

le, the internal control system variable has an average value of 37.00 entered in the good category. The regional financial accounting system variable has an average value of 43.6 in the good category. Organizational commitment variable has an average value of 38.4 in the good category.

Before conducting the classical assumption test and hypothesis testing, the validity test and reliability test must be done first. The results obtained are summarized in table 4.

The validity test of each variable shows scores smaller than 0.05 so that the data can be declared valid. The results of the validity test of each variable, na-

Table 3. Descriptive Statistics Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
KLK	84	43,00	60,00	51,4048	4,84487
SPI	84	27,00	45,00	37,2262	3,56134
SKAD	84	37,00	50,00	43,6429	3,95347
KO	84	26,00	45,00	38,4881	4,37819
Valid N (listwise)	84				

Source: Output SPSS, processed (2017)

Table 4. The Results of Instrumental Test and Classical Assumption Test

Variables	Reliability Test (≥ 0.70)	Classical assumption test				
		Normality Test		Multicollinearity Test		Heteroscedasticity Test
		Kolmogorov Smirnov	Sig (≥ 0.05)	Tolerance (≥ 0.10)	VIF (≤ 10)	
KLK	0.865					
SPI	0.819			0.549	1.822	0.254
SAKD	0.884	0.546	0.927	0.546	1.833	0.204
KO	0.905			0.780	1.281	0.488

Source: Primary Data Processed, 2017

mely the quality of financial statement, internal control systems, regional financial accounting systems, and organizational commitment show values of 0,00. This indicates that the data can be used in the research. Reliability test shows scores above 0.07 so that the data is declared reliable to be used in the study. The normality test produces Kolmogorov-Smirnov (K-S) value of 0.927 greater than the 0.05 significance level so the data is normally distributed. The multicollinearity test shows that none of the variables has a tolerance of more than 1 and the VIF value is more than 10. Thus, it can be concluded that there is no multicollinearity between the independent variables in the regression model, in which the significance level of all independent variables is above 0.05.

Direct influence test or t test is used to show how far the influence of each independent variable on the dependent variable directly. This study uses the absolute difference value test to examine the effect of the moderating variable in moderating the effect of independent variables on the dependent variable. Summary of the hypothesis testing results can be seen in Table 5.

The test of determination coefficient obtains the result that the Adjusted RSquare value is equal to 0.669. This means that 66.9% of financial report quality variable can be explained by independent variables in the study, namely internal control system and regional financial accounting systems variables and organizational commitment as a moderating variable, while the remaining 33.1% is explained by other variables outside this research model.

The Effect of the Internal Control System on the Quality of Financial Statements

The internal control system is a way to direct, monitor and measure organizational resources and also has an important role in preventing and detecting fraud and protecting the resources that the organization has (Widari & Sutrisno, 2017). With the existence of an internal control system, it will facilitate the government in carrying out its main tasks as a public sector organization that serves all elements of society (Anwar & Mukadarul, 2016). Internal control at the central and regional governments that are guided by legislation number 60 of 2008 concerning internal control systems in which the internal control system provides adequate confidence in achieving efficiency and effectiveness in carrying out the accounting process, especially in achieving good quality financial statements that fulfilling all reporting criteria that are in accordance with laws and regulations.

The result of this study is in accordance with the theory of stewardship where the government seeks to implement an internal control system in accordance with existing legislation. Local governments place more importance on organizational interests than their own, this makes the internal control system effective in local government organizations and efficient, so that the form of government accountability for the performance made in the financial statements has good report quality.

The result of the descriptive statistical analysis of the internal control system variable has an average value of 37.22 so that the internal control system variable that exists in the Kendal Regency government is included in the

Table 5. The Result of Hypothesis Testing

Variables	Regression Coefficient	Error Standard	t- count	Sig.	Explanation
Constant	50.589	0.479	105.55	0.000	-
ABS_SPI_KO	0.462	0.519	0.890	0.376	Insignificant
ABS_SKAD_KO	0.592	0.497	1.191	0.237	Insignificant
Zscore(SPI)	1.251	0.409	3.058	0.003	Significant
Zscore(SKAD)	2.984	0.412	7.238	0.000	Significant
$R^2 = 0.685$		$Adjusted R^2 = 0,669$		$\alpha = 0,05$	

Source: Primary data processed, 2017

Table 6. Summary of Hypothesis Testing Results

Hypothesis	Beta	Sig	α	Results
H ₁ The Internal Control System has a significant positive effect on the quality of financial statements.	0.069	0.003	0.05	Accepted
H ₂ The Regional Financial Accounting System has a significant positive effect on the quality of financial statements.	0.091	0.000	0.05	Accepted
H ₃ Organizational Commitment does not moderate the influence of the Internal Control System on the quality of financial statements.	0.258	0.376	0.05	Rejected
H ₄ Organizational Commitment does not moderate the influence of the Regional Financial Accounting System on the quality of financial statements.	0.616	0.237	0.05	Rejected

Source : Primary data processed, 2017

good category. This indicates that the Kendal District Regional Organizations have implemented an internal control system in accordance with regulations legislation. Thus, if the internal control system is implemented properly, the quality of financial statements is also good.

The result of the study states that the internal control system has a significant positive effect on the quality of financial statements, so it can be concluded that the implementation of a high internal control system from the government can improve the quality of local government financial reports. The result of this study supports the research that have been done by Surastiani & Handayani (2015) as well as (Widari & Sutrisno, 2017) that the internal control system has a significant positive effect on the quality of financial statements. Kendal District Government needs to improve the internal control system that has been run well, so that in taking responsibility of its performance in the form of financial statements can meet the reporting criteria, so that financial statements made have high reporting quality.

The Effect of Regional Financial Accounting Systems on the Quality of Financial Statements

The application of an accounting system that is in accordance with the laws and regulations will make the quality of financial statements increase, whereas if financial statements are made not in accordance with the applicable laws and regulations, the quality of financial statements will be low. The application of regional financial accounting systems that are in accordance with the laws and regulations is very much needed in the preparation of financial statements. This is needed to make financial reports that meet the qualitative characteristics of reporting and can be free from material misstatements.

The result of this study is in accordance with the stewardship theory which explains that the government as a public sector organization has responsibilities in implementing good governance. As a result of the accountability of government performance, the government needs to provide information in the form of regional financial reports. Information that will be provided to the public must be free from material misstatements, for which the regional financial accounting system made must be in accordance with the laws and regulations.

The results of the descriptive statistical analysis of regional financial accounting system variable has an average value of 43.64 so that the regional financial accounting system variable in the Kendal district government is included in the good category. This indicates that the Kendal District Regional Organizations have implemented a regional financial accounting system which is in accordance with government accounting standards (GAS). Thus, if the regional financial accounting system is implemented properly, the quality of financial statements is also good. The result of this study is in line with the research conducted by (Yuliani & Agustini, 2016) and (Sanjaya, 2017) that the regional financial accounting system has a positive effect on the quality

of financial statements. The higher the application of the regional financial accounting system, the higher the quality of financial statements. The application of the regional financial accounting system in Kendal Regency government has been in accordance with the laws and regulations.

Organizational Commitment Moderates the Effect of the Internal Control System on the Quality of Financial Reports

The internal control system is not a separate system in an organization, but must be regarded as an integral part and become a unity of a system that is useful for overseeing and directing each assigned task. So that, low or high organizational commitment owned by the government, the internal control system becomes an integral process part of the tasks and activities that must be carried out by the regional government. This is in accordance with Government Regulation No. 60 of 2008 concerning the internal control system. With the existence of high or low organizational commitment, the internal control system will still be carried out well by the leaders and superiors, even though the commitment owned is high. The result of descriptive statistical analysis of the mean value of organizational commitment variable is 38.49 so that organizational commitment in Kendal Regency government is included in the good category. Although the organizational commitment in Kendal Regency government is included in the good category, still the internal control system is a part that is not separate from what the leader or subordinate must do, so a good organizational commitment cannot necessarily moderate the influence of the internal control system on the Quality of Financial Statements.

The result of this study does not support the research that has been done by (Sanjaya, 2017) which shows that organizational commitment moderates the influence of the internal control system on the quality of local government financial reports. Kendal District Government needs to raise awareness of the organization in the future and more prioritize organizational interests compared to individual interests. Although high or low organizational commitment of government does not have an influence on the internal control system, but the higher level of organizational commitment of the government will also implement a control system internal better.

Organizational Commitment Moderates the Effect of Regional Financial Accounting Systems on the Quality of Financial Statements

The application of the regional financial accounting system in the Kendal government has been in accordance with government accounting standards, so that the regional financial statements that will be created will meet the qualitative characteristics of financial reporting and can be free from material misstatement because the regional financial accounting system has been implemented in accordance with government accounting standards. The implementation of a good re-

gional financial accounting system is inseparable from the behaviour of employees working in the accounting department. The behaviour of employees or individuals working in the accounting department of the Kendal Regency government has implemented a regional financial accounting system that complies with government accounting standards.

The result of the descriptive statistical analysis of the mean value of organizational commitment variable is 38.49 so that the organizational commitment that exists in the Kendal Regency government is included in the good category. Although the organizational commitment that exists in the Kendal Regency government is included in the good category, it does not mean that organizational commitment can moderate the influence of the regional financial accounting system on the Quality of Financial Statements. Low or high organizational commitment does not affect on the regional financial accounting system. One of the reasons is that the regional financial accounting system is a government policy in making financial reports that have been regulated in government regulation No. 70 concerning Government Accounting Standards, so that it has become something that must be done by the regional government. The result of this study contradicts the stewardship theory which states that the higher the level of individual care for the organization will make the performance of government organizations to increase. The result of this study does not support the research that has been done by (Sanjaya, 2017) as well as (Suarmika & Suputra, 2016) which show that organizational commitment positively moderates the influence of regional financial accounting systems on the quality of local government financial reports. Kendal District Government needs to increase awareness of the organization in the future and prioritize organizational interests compared to individual interests. Although high or low organizational commitment owned by the government does not have an influence on the regional financial accounting system but the higher level of organizational commitment, the government will also implement a better regional financial accounting system.

CONCLUSIONS AND SUGGESTIONS

The result of the tests and discussions that have been presented previously, it can be concluded that the Internal Control System and Regional Financial Accounting System have a significant positive effect on the quality of financial statements. Organizational Commitment is not able to moderate the influence of the Internal Control System and regional financial accounting systems on the quality of financial statements. Suggestions for the regional apparatus organization namely the Kendal District Government are expected to maintain the effectiveness of the internal control system that has been implemented properly in accordance with the legislation and also the Kendal regency government can maintain the effectiveness of the implementation of the regional financial accounting system that has been implemented in accordance with government account-

ing standards. For further research, it can use other moderating variables besides organizational commitment because the result of the study show that organizational commitment cannot moderate the influence of the internal control system and the regional financial accounting system on the quality of financial statements. This can make the reference for further research to use other moderating variables besides organizational commitment.

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