



# The Effect of Organizational Capacity, Government Accounting Standards and Internal Control Systems on the Quality of Financial Statements with Organizational Commitment as a Moderating Variable

Nur Azizah Arief Lopa<sup>1</sup>, Ratna Ayu Damayanti<sup>2</sup>, Syamsuddin<sup>3</sup>  
(Faculty of Economics and Business University of Hasanuddin Makassar)

**Abstract.** This study aims to examine and analyze the effect of organizational capacity, government accounting standards and internal control systems on the quality of financial reports with organizational commitment as a moderating variable in the Majene Regency Government. The sample selection used purposive sampling method. Collecting data using a questionnaire given to 117 employees in 39 OPD in the Majene Regency Government. Methods of data analysis using multiple linear regression and moderated regression analysis (MRA). The results showed that organizational capacity, government accounting standards and internal control systems had an effect on the quality of financial reports. Organizational commitment strengthens the effect of government accounting standards and internal control systems on managerial performance while organizational commitment does not affect organizational capacity on the quality of financial reports.

**Keywords:** Organizational Capacity, Government Accounting Standards, Internal Control Systems, Quality of Financial Reports, Organizational Commitment.

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## I. INTRODUCTION

Referring to laws and regulations, accounting financial reports are a source of information disclosure whose composition, content and form of presentation are unified by parameters (Suryanto et al, 2017). The financial information contained in financial reports must be of quality according to the requirements and must fully meet the needs of the users of the information. Around the world, the increase in accounting issues in the early 21st century has exposed weaknesses in the quality of financial reports. The quality of financial statements determines and depends on the value of accounting reporting. In various countries, many requests to provide a clear and complete definition of the quality of financial statements. Therefore, it is important to provide high-quality financial reports to influence users in making investment decisions, and to improve market efficiency. The quality of financial reports is a broad concept that not only refers to financial information, but also includes other non-financial information that is useful for making decisions (Herath and Albarqi, 2017).

The quality of government financial reports reflects the orderly management of government finances, namely orderly administration and adherence to principles. This is important because the information contained in financial reports must comply with predetermined standards, if it is not appropriate it will cause regional losses, potential revenue decline, administrative weaknesses, inefficiencies and ineffectiveness (Evicahyani and Setiawina, 2016). Haider et al (2018) also found that preparing good financial reports can improve performance, consequently reducing the level of corruption. Financial reports must contain clear, quality information. as, and accountable in accordance with applicable regulations because it affects decision making. The higher the quality of financial reporting, the more significant the benefits obtained by investors and users of financial statements (Herath and Albarqi, 2017).

The Supreme Audit Agency provides a release related to the quality of the financial reports of Regional Governments throughout West Sulawesi through the Head of BPK Representative for West Sulawesi Province, HeryRidwan. Based on the results of the audit, the BPK RI Representative for West Sulawesi Province gave a Unqualified Opinion to the Majene Regency Government. Nevertheless, BPK still finds several problems that need to be considered by local governments in order to improve the quality of information and accountability of LKPD, including:

1. Changes to the elaboration of the 2021 APBD are not in accordance with the provisions;
2. Budgeting errors;
3. Regional Tax and Retribution revenue deposits do not comply with the provisions;
4. Expenses and responsibilities for official travel are not in accordance with the provisions; overpayment for less volume of physical work implementation;
5. Fines for late completion of physical work have not been imposed;
6. Inadequate management of BMD; And
7. Management of PBB-P2 is inadequate. ([www.sulbar.bpk.go.id](http://www.sulbar.bpk.go.id))

The quality of financial reports is related to the professional competence of preparers of financial reports. In an organization, no matter how good a system is, it will be useless if it is not supported by organizational capacity building. In the public sector, organizational capacity has been broadly defined as the ability of government to organize, develop, lead and control human, financial, physical and information resources (Ingraham et al, 2003). Horton et al (2003) in Irawan (2016) explained that organizational capacity building is generally related to resources, knowledge and processes carried out by the organization. Furthermore, Indriasih (2014) suggests the quality of adequate human resources is a personal quality consisting of educational potential, experience, and training. These components of human resource capacity have an important role in the task of preparing financial reports in an organization. However, in reality there are still many human resources that are not in accordance with the capacity and type of work so that they still have to face many obstacles.

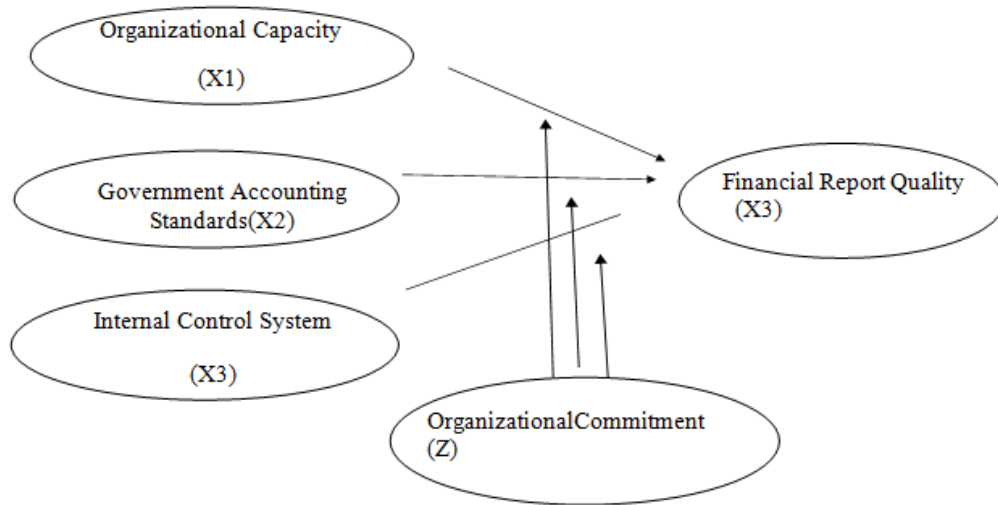
In addition to organizational capacity, the quality of information in government financial reports is influenced by compliance with accounting standards and is supported by a reliable accounting system (Andini and Yusrawati, 2016). Financial reports as a form of accountability for one period must be prepared and presented based on the principles of Government Accounting Standards which are requirements that have legal force in an effort to improve the quality of government financial reports in Indonesia (Lamonisi, 2016). This is important because stakeholders will trust the information in reports issued by the government as a basis for decision making. The information contained in the Regional Government Financial Statements (LKPD) must meet the criteria for the qualitative characteristics of government financial reports. The information contained in the regional government financial reports must comply with the information value criteria required by laws and regulations. Three things that cause problems in accounting information and government financial reports are: 1) materiality; 2) cost benefit considerations, and 3) balance between qualitative characteristics (Government Regulation Number 71 of 2010) Research on the influence of SAP on report quality conducted by Wisdom et al (2017) suggests that the application of International Public Sector Accounting Standards (IPSAS) will increase reliability, credibility, and integrity of financial reporting in government administration. In line with research by Agustina and Anggita (2021) statedstates that there is a positive relationship between SAP and the quality of financial reports. In contrast to the research conducted by Ningtyas and Widyawati (2015) which stated that SAP has no significant relationship with the quality of financial reports. This research is supported by research conducted by Apriansyah and Rahayu (2020) which found that government accounting standards have no effect on the quality of financial reports.

In addition to government accounting standards, the internal control system is also related to financial reporting. The government must build and have a good internal control system in order to produce good financial reports. One of the causes of rampant cases of corruption, misappropriation of state finances, budget waste, and the poor quality of government financial reports, one of which is a weak internal control system (Mahmudi, 2011: 251). The internal control system in accounting is important because it helps provide reliable accounting information for financial reports, and ensures compliance with applicable laws and regulations. The internal control system owned by the agency affects the level of quality of financial reports. If the internal control is strong, fraud and errors can be minimized. Vice versa, if internal control is weak it will cause many errors and fraud that crosses the line.

Commitment is a condition in which an individual becomes bound by his actions so that it will lead to beliefs that support his activities and involvement (Steers and Porter, 1983). Commitment is the key to realizing the success of an organization which means more than just loyalty. In terms of financial management, commitment is responsible for presenting financial transactions correctly and clearly in order to produce quality financial reports. The aspect of organizational commitment in preparing financial reports becomes more crucial for local governments in dealing with crises. Moreover, in responding to this pandemic, the government issued a series of policies in the financial sector such as refocusing/reallocating the budget to anticipate a paralysis in the economic cycle. The implication of this research is in the context of realizing organizational goals, including the goal of realizing quality financial reports that also require commitment within the organization.

Organizational commitment is the degree to which individuals take sides and want to continuously participate actively in the organization. Organizational commitment is the nature of the relationship between individuals and work organizations, where individuals have self-confidence in the values of organizational goals

and are willing to use their efforts seriously for the benefit of the organization and have a strong desire to remain part of the organization (Pramita and Andriyani , 2010).



**Figure 1. Research Conceptual Framework**  
**II. MATERIALS AND METHODS**

**Location and Research Design**

The location of this research was all OPD in the Majene Regency Government Environment. The research was planned to be carried out for 1 calendar month, namely October 2022. The design of this study was hypotheses testing. The time used for this research was one month

**Research Location :** This research was conducted in Majene Regency, West Sulawesi

**Research Time :** October 2022

**Number of Samples:** 117 Respondents

**Sampling technique:** The sample in this study was carried out by purposive sampling, which is a sampling method based on consideration of certain criteria with the aim of obtaining a sample according to predetermined criteria. The criteria for determining the sample in this study were: (a) Civil Servants , (b) Structural Officers of Echelon III and IV, (c) Participate in the process of preparing the budget and program activities of Regional Apparatus Organizations.

**Research procedure**

After the information related to the research topic was obtained, a questionnaire was made based on the indicators of each variable. Well-designed questionnaires were then distributed to respondents to collect data and information related to research problems. The questionnaire contains information on respondents ranging from age, gender, last education, years of service and position. Each variable in the questionnaire consists of several statements that can be chosen by respondents ranging from disagree to strongly agree. Questionnaires were distributed to respondents in the form of a Google form via the Whatsapp application.

**Data analysis**

In this study, data were analyzed using the Statistical Package for Social Science (SPSS) which functions to perform statistical calculations to simplify data so that it is easier to read and interpret. The data analysis method used is validity and reliability test, classic assumption test, Coefficient of Determination Test (R<sup>2</sup>), t test (partial), and moderated regression analysis/MRA.

**III. RESULTS**

The results of the descriptive statistics on the five variables show that the organizational capacity variable (X1) has a minimum value of 1 and a maximum value of 5. This indicates that the smallest value of the respondents' answers for the organizational capacity variable (X1) is 1 and the largest value is 5. The average the average of the respondents' answers was 3.85 with a deviation value (standard deviation) of 0.924. The government accounting standard variable (X2) has a minimum value of 1 and a maximum value of 5. The mean of the respondents' answers is 3.82 with a standard deviation value of 0.917. The internal control system variable (X3) has a minimum value of 1 and a maximum value of 5. The mean of the respondents' answers is 3.80 with a standard deviation value of 0.979. Organizational commitment variable (Z) has a minimum value of 1 and a maximum value of 5. The mean of the respondents' answers is 3.75 with a standard deviation value of

0.986. The financial report quality variable (Y) has a minimum value of 1 and a maximum value of 5. The mean of the respondents' answers is 3.83 with a standard deviation value of 0.924.

**Table 1 Descriptive Statistics**

Variable	Minimum	Maximum	Mean	Std. Deviation
Organizational Capacity (X1)	1	5	4.05	0.64
Government Accounting Standards(X2)	1	5	3.89	0.73
Internal Control System (X3)	3	5	4.23	0.50
Financial Report Quality (Y)	3	5	4.12	0.53
Organizational Commitment (Z)	1	5	4.19	0.60

Source : Data processed, 2022

**Validity and Reliability Testing**

Testing the validity of the instrument was carried out using the Pearson Correlation analysis tool. If the r count value is greater than the r table value it indicates the item is valid and can be included in the next stage. The r table value used in this study is 0.1816. Testing the validity in this study is presented in table 2 below.

**Table2Variable Instrument Validity Test Results**

Variable	Indicator	r Calculate	Description
Organizational Capacity (X1)	X1.1	0,726	Valid
	X1.2	0,825	Valid
	X1.3	0,861	Valid
	X1.4	0,845	Valid
	X1.5	0,859	Valid
Government Accounting Standards(X2)	X2.1	0,763	Valid
	X2.2	0,877	Valid
	X2.3	0,823	Valid
	X2.4	0,750	Valid
	X2.5	0,824	Valid
	X2.6	0,871	Valid
	X2.7	0,857	Valid
	X2.8	0,845	Valid
	X2.9	0,809	Valid
	X2.10	0,844	Valid
	X2.11	0,868	Valid
	X2.12	0,696	Valid
	X2.13	0,808	Valid
	X2.14	0,874	Valid
	X2.15	0,829	Valid
	X2.16	0,866	Valid
	X2.17	0,713	Valid
X2.18	0,733	Valid	
X2.19	0,868	Valid	
X2.20	0,802	Valid	
X2.21	0,846	Valid	
X2.22	0,863	Valid	
X2.23	0,901	Valid	
X2.24	0,841	Valid	
X2.25	0,778	Valid	
X2.26	0,847	Valid	
X2.27	0,790	Valid	
Internal Control System (X3)	X3.1	0,765	Valid
	X3.2	0,804	Valid
	X3.3	0,863	Valid
	X3.4	0,912	Valid
	X3.5	0,870	Valid
	X3.6	0,733	Valid
	X3.7	0,904	Valid
	X3.8	0,873	Valid
	X3.9	0,759	Valid
Financial Report Quality (Y)	Z1	0,852	Valid
	Z2	0,748	Valid
	Z3	0,884	Valid
	Z4	0,245	Valid
	Z5	0,247	Valid
	Z6	0,641	Valid
	Z7	0,709	Valid

Organizational Commitment (Z)	Y1	0,771	Valid
	Y2	0,836	Valid
	Y3	0,889	Valid
	Y4	0,881	Valid
	Y5	0,851	Valid
	Y6	0,608	Valid
	Y7	0,847	Valid

Source : Data processed, 2022

Reliability testing is also carried out statistically by calculating the size of Croanbach's Alpha. If the resulting alpha coefficient is greater than or equal to 0.6, it means that the indicator is said to be reliable and can be trusted. The results of the reliability test are presented in table 3 below.

**Table.3 Reliability Testing**

Variable	CoefficientsAlpha Standards	Croanbach's Alpha	Description
Organizational Capacity (X1)	0,1528	0,933	Reliabel
Government Accounting Standards(X2)	0,1528	0,983	Reliabel
Internal Control System (X3)	0,1528	0,965	Reliabel
Organizational Commitment (Z)	0,1528	0,878	Reliabel
Financial Report Quality (Y)	0,1528	0,954	Reliabel

Source : Data processed, 2022

**Moderat Analisis Regresi tanpa Moderasi**

Padatabel 4 menunjukkan hasil regresi linier bergandengan variabel independen pengaruh partisipasi anggaran (X1), desentralisasi (X2) dan akuntabilitas publik (X3), serta variabel dependen kinerja jamanajerial (Y).

**Table 5 Test Results of Multiple Regression Analysis without Moderation**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.427	.168		2.547	.012
Kapasitas_Organisasi	.463	.070	.496	6.617	.000
Pengaruh_SAP	.324	.077	.328	4.222	.000
Pengaruh_SPI	.779	.046	.847	17.075	.000

Source : Data processed, 2022

The coefficient of determination R Square shows a value of 0.849 or 84.9%. This means that the variable quality of financial statements is influenced by 84.9% by organizational capacity, SAP and SPI while the remaining 15.1% is influenced by other variables outside the independent variables examined in this study.

The organizational capacity variable obtained a tcount of 6,617 with a significance of 0.000. Because tcount is greater than ttable (6,617 > 1.960) or the significance of t is less than 5% (0.000 < 0.05), partially the organizational capacity variable has a significant effect on the financial report quality variable. Based on the organizational capacity coefficient (0.463), a positive sign indicates a positive value. This means that the higher the organizational capacity, the higher the quality of financial reports, and vice versa, the lower the organizational capacity, the lower the quality of financial reports.

The tcount of government accounting standard variables shows a value of 4,222 with a significance of 0.000. Because tcount is greater than ttable (4,222 > 1.960) or the significance of t is less than 5% (0.000 < 0.05), partially the government accounting standard variable has a significant effect on the financial report quality variable. Based on the value of the decentralization coefficient (0.324) is positive, indicating a positive value. This means that the higher the government accounting standards, the higher the quality of financial reports, and vice versa, the lower the government accounting standards, the lower the quality of financial reports.

Tcount of the internal control system variable shows a value of 17,075 with a significance of 0.000. Because tcount is greater than ttable (17.075 > 1.960) or the significance of t is less than 5% (0.000 < 0.05), partially the internal control system variable has a significant effect on the financial report quality variable.

Based on the value of the decentralization coefficient (0.779) is positive, indicating a positive value. This means that the higher the internal control system, the higher the quality of financial reports, and vice versa, the lower the internal control system, the lower the quality of financial reports.

**ModeratRegression Analysis and Hypothesis Testing**

The coefficient of determination R Square in model 2 shows a value of 0.743 or 74.3%. This means that the variable quality of financial reports is affected by 74.3% by organizational capacity, government accounting standards, and internal control systems after being reacted with organizational commitment variables while the remaining 26.7% is influenced by other variables outside of the variables in this study.

**Table 5 Test Results of Multiple Regression Analysis with Moderation**

Model	UnstandardizedCoefficients		StandardizedCo efficients	T	Sig.
	B	Std.Error	Beta		
onstant)	.467	2.274		.205	.838
ganizational Capacity	-.068	.423	-.071	-.160	.873
\S	1.748	.909	1.604	1.924	.057
ernal Control System	-.974	.647	-.970	-1.506	.135
ganizational Commit	.949	.482	.825	1.970	.051
capacity_Moderation	.002	.092	.010	.019	.985
\S_Moderation	.889	.273	4.491	3.255	.002
S_Moderation	.733	.220	4.293	3.326	.001

Source : Data processed, 2022

The organizational capacity variable moderated organizational commitment obtained tcount 0.019 with a significance value of 0.000. Because tcount is smaller than ttable (0.019 > 1.960) or the significance of t is greater than 5% (0.985 > 0.05). This means that the organizational commitment variable does not moderate organizational capacity on the quality of financial reports.

The government accounting standards variable moderated organizational commitment obtained a tcount of 3.255 with a significance value of 0.002. Because tcount is greater than ttable (3.255 > 1.960) or the significance of t is less than 5% (0.002 < 0.05) then partially the variable of government accounting standards moderated by organizational commitment has a significant effect on the quality of financial reports. Based on the value of the government accounting standard coefficient moderated organizational commitment (0.889) a positive sign indicates a positive value. This means that the higher the organizational commitment to moderate government accounting standards, the higher the quality of financial reports. Vice versa, the lower the organizational commitment to moderate government accounting standards, the lower the quality of financial reports.

The internal control system variable moderated by organizational commitment obtained a tcount of 3.326 with a significance value of 0.001. Because tcount is greater than ttable (3.326 > 1.960) or the significance of t is less than 5% (0.001 < 0.05) then partially the internal control system variable is moderated by organizational commitment affecting the quality of financial reports. Based on the internal control system coefficient value moderated organizational commitment (0.733) is positive. This means that the higher the organizational commitment to moderate the internal control system, the higher the quality of financial reports. Vice versa, the lower organizational commitment moderates the internal control system, the lower the quality of financial reports.

**IV. DISCUSSION**

**The Effect of Organizational Capacity on The Quality of Financial Statements**

The test results found that the proposed hypothesis was accepted. The results of this study indicate that organizational capacity has a positive and significant effect on the quality of financial reports. Thus the respondents perceive organizational capacity variables well. This must be maintained because by increasing capacity within the organization, these officials can maximize the function and performance of the agency or



OPD where they work so that it will produce good output in this case quality financial reports. The quality of financial reports can also improve because the apparatus involved has a role and instills a sense of responsibility for the contribution he has made in preparing financial reports and clarified in regional regulations. In addition, by creating quality financial reports, all work programs in the respondent's organization can be implemented properly so that they can accommodate respondents in order to improve their performance.

This research is also in line with Bala (2019) and Dewi et al (2019) who found that organizational capacity has a positive and significant effect on the quality of financial reports. In general, the results of testing the research hypothesis are in line with the stewardship theory which provides an explanation of local government as an institution that can accommodate community aspirations, provide good service to the public, and take personal responsibility for the impact of organizational actions on the welfare of stakeholders, namely the community so as to achieve the maximum goals.

#### **The Effect of Government Accounting Standards on The Quality of Financial Statements**

The test results found that the proposed hypothesis was accepted. The results of this study indicate that government accounting standards have a positive and significant effect on the quality of financial reports. This result is proof that this must be maintained because with officials who understand the application of government accounting standards, these officials can carry out their activities properly. The quality of financial reports can also be increased because the officials involved have a good understanding of the application of government accounting standards so that it is not difficult to prepare these financial reports. This research is also in line with Hidrayadi (2015) and Darmawan (2016) who found that decentralization has a positive effect on managerial performance. In general, the results of testing the research hypothesis are in line with the stewardship theory which provides an explanation that the government is the steward with the function of managing resources and the people are the principal owners of the resources. There is an agreement that is established between the government (steward) and the people (principal) based on trust, collectively according to organizational goals.

#### **The Effect of Internal Control System on The Quality of Financial Statements**

The test results found that the proposed hypothesis was accepted. The results of this study indicate that the internal control system has a positive and significant effect on the quality of financial reports. In compiling financial reports, there are several stages that must be passed and internal control is a control mechanism in financial management. Thus, the quality of financial reports in various government regulations can be achieved. This research is in line with research that has been conducted by Lestari and Dewi (2020) which found that the internal control system has a positive effect on the quality of financial reports. In general, the results of testing the research hypothesis are in line with compliance theory which provides an explanation of government organizations trying to ensure that financial reports are properly and timely prepared, increase effectiveness and efficiency, and detect early irregularities and non-compliance with statutory provisions.

#### **The Effect of Organizational Capacity on the Quality of Financial Statements with Organizational Commitment as a Moderating Variable**

The test results show that the proposed hypothesis is rejected. It shows that officials do not yet have a strong emotional bond with the place where they work, so they are not able to apply organizational values to the fullest. The thing that is also considered to influence this hypothesis is rejected, namely the reality on the ground shows that from the perspective of respondents, organizational commitment has not motivated the performance of officials.

#### **The Effect of Government Accounting Standards on the Quality of Financial Statements with Organizational Commitment as a Moderating Variable**

The test results show that the proposed hypothesis is accepted. This shows that the higher the value of organizational commitment influences, the higher the influence of government accounting standards on the quality of financial reports. Based on these results, the hypothesis of the moderating effect of organizational commitment on government accounting standards on the quality of financial reports is accepted. The results of this study are in line with the stewardship theory which states that if a person has a commitment to achieving goals then this commitment will affect one's actions and conditions.

#### **The Effect of Internal Control System on the Quality of Financial Statements with Organizational Commitment as a Moderating Variable**

The test results show that the proposed hypothesis is accepted. The results of the research show that the presence of a strong commitment from the apparatus will encourage internal control to run effectively and efficiently. With a high commitment to organizational goals, one of which is quality financial reports, it is necessary to have an effective role of internal control.

## V. CONCLUSION

Based on the results and discussion of this study, it shows that organizational capacity, government accounting standards, and internal control systems affect the quality of financial reports. Organizational commitment strengthens the influence of government accounting standards, and internal control systems affect the quality of financial reports, while organizational commitment does not affect the effect of organizational capacity on the quality of financial reports.

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