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ACCRUAL-BASED ACCOUNTING APPLICATION, INFORMATION TECHNOLOGY, HR COMPETENCIES, ORGANIZATIONAL COMMITMENT ON THE FINANCIAL STATEMENTS' QUALITY

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ABSTRACT

Background: Financial statements are the government's primary accountability equipment and sharing data with outsiders and stakeholders to address the extent of the efficiency of the organization's economic resources. Thus, good quality financial statements are needed to increase public confidence and accountability.
Aim: This research aims to find out the effect of the accrual-based accounting application, utilization of information technology, human resource competence, and organizational commitment to the quality of financial statements with indicators of budget implementation performance as moderate variables (Satker survey in the Directorate General of Binwasnaker and K3).
Method: This study is a quantitative study with census methods of 12 Work Units in the Directorate General of Binwasnaker and K3 as respondents. The tools used in this study used PLS-SEM. The research data used came from answers to questionnaires distributed to respondents. The results of the data assessment and analysis using *structural equation modeling* with alternative methods *partial least square.*
Findings: Accrual-based accounting, information technology utilization, HR competence have a significant positive effect on the quality of financial statements while organizational commitment does not have a significant positive effect on the quality of financial statements and budget implementation performance indicators do not moderate the relationship of each variable of the accrual-based accounting application, utilization of information technology, HR competence and organizational commitment to the quality of financial statements.

KEYWORDS

accrual-based accounting; use of information technology; HR competence; indicators of budget implementation

INTRODUCTION

Financial statements are the data media of an entity in this matter the government to account for its financial performance to the public. Financial statements are the government's primary accountability equipment and sharing data with outsiders and stakeholders to address the extent of the efficiency of the organization's economic resources. Thus, good quality financial statements are needed to increase public confidence and accountability. Regarding the quality of financial statements, the assessment results by the Audit Board (BPK) prove that the Government Financial Report (LKP) of the Ministry of Manpower of the Republic of Indonesia last 4 years has faced an increase in obtaining Reasonable Without Exception (WTP) in 2016 to 2019. However, from the opinion based on the examination results report, BPK still provides some records that need attention, among others, there are errors in the use of accounts in the planning and implementation of the budget, management of non-tax state revenues

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(PNBP) has not been orderly, and the management of state-owned assets that are still not orderly. Some of these records are still found repeatedly in the work unit of the Directorate General of Binwasnaker and K3. Factors that affect the quality of financial statements include the Application of accrual-based accounting, utilization of information technology, HR competence, and organizational commitment. In addition, the issuance of PMK No.195 / PMK.5 / 2018 on Monitoring and Evaluation of the Implementation of Budgets of Ministries and Institutions needs to get more attention.

Based on the above phenomenon, this research was conducted to find out the effect of the accrual-based accounting application, utilization of information technology, human resource competence, and organizational commitment to the quality of financial statements with indicators of budget implementation performance as moderating variables.

New *Public Management (New Public Management*)

One of the NPM models proposed by Osborne and Gaebler (1992) is contained in his thoughts known as "Reinventing Government". The concept of accrual accounting is a derivative concept of New Public Management because accrual accounting describes the existence of a private sector management system adopted into the public sector as a method for measuring performance. The importance of accrual accounting to NPM was revealed by Likierman (2003) who explained that the government that adopts New Public Management in accounting must run accrual accounting. Without accrual accounting, the adoption of New Public Management (NPM) will run less smoothly.

Agency Theory

This theory was first proposed by Jansen and Meckling (1976) who stated that agency theory is a theory of equality of interest between principal and agent. According to Lane in Halim Abdullah (2006), agency theory can be applied in public organizations. He stated that modern democracy is based on a series of principal-agent relations. In this reform-era government, the relationship between the government and the users of government financial information can be said to be an agency relationship. This is the basis of the theory of relevant agencies the basis of this research.

Government Accounting Standards

Based on Government Regulation of the Republic of Indonesia Number 71 of 2010 Article 1 Paragraph (3) on Government Accounting Standards, "Government Accounting Standards, further briefed on SAP, are accounting principles applied in compiling and presenting Government financial statements. The comprehensive implementation of this accounting basis began in the 2015 fiscal year. With the establishment of PP No. 71 of 2010, the implementation of an accrual-based government accounting system has a clear legal basis. So that the government is obliged to implement accrual-based SAP in all government agencies, so that good governance will be realized in transparency, accountability, accountability, openness, and fairness.

Utilization of Information Technology

The technology uses a set of computers to perform data processing, network systems used to connect between computers according to needs, telecommunication technology used so that data can be published and accessed. Utilization according to the goddesses Kusuma and Ika Indrayani (2017) and Rizal Pramudiarta (2015) includes:

1) Work process electronically;
2) Management and storage of financial data;
3) Processing information with internet networks and management systems;
4) Maintenance and maintenance of computer devices; and
5) The utilization of information technology in question is the use of computer accounting applications in financial management.

Human Resource Competence

A person who has competence will work with his knowledge and skills so that he can work easily, quickly, intuitively and with his experience can minimize mistakes. These three tendencies are also by the understanding of competence in the explanation of PP No.101 article 3 of 2000 that what is meant by competence is the ability and characteristics possessed by civil servants in the form of knowledge, skills, and behavioral attitudes needed in the implementation of their job duties.

Organizational Commitment

Organizational commitment is built on trust in organizational values, employee willingness helps realize organizational goals, and loyalty to remain a member of the organization. Allen and Mayer (1990) argue that there are three components to organizational commitment are component's effective, continuance component, and normative components.

Budget Implementation Performance Indicator (IKPA)

According to PMK No.195/PMK.05/2018, the performance indicator of budget implementation is an indicator set by the Ministry of Finance as BUN to measure the quality of performance of the implementation of the Ministry of State/Institution's budget in terms of conformity to planning, the effectiveness of budget implementation, the efficiency of budget implementation, and compliance with regulations.

The purpose of performance measurement using the budget implementation performance indicator (IKPA) ensures the ability of output, namely smooth implementation of the budget, support cash management, and improving the quality of financial statements (LKKL/LKPP).

Development of hypotheses

Based on Government Regulation No.71 of 2010 article 1 paragraph (3) on government accounting standards which are further briefed sap are accounting principles in compiling and presenting financial statements. SAP is applied in the scope of government both central and regional, the implementation of SAP is believed to have an impact on improving financial quality in the central and regional governments. This is supported by research by Dede H & Amirudin (2020); Yuli Nurhayati (2019); Erwin Yahaya et al. (2018); Budhi Purwantoro J

(2019); Iwayan Nico & Gayatri (2017) in his research showed the application of accrual-based accounting has a significant effect on the quality of financial statements.

Increasingly advanced information technology will facilitate the implementation of financial information because it has the potential in terms of accuracy, contingency, reliability, and the ability to store large data so that the constituents of financial statements will be deeper in compiling financial statements so that the quality of financial statements will be better. This is supported in research by Siti Chodijah & Nurul H (2018); Restka Eklesia et al. (2018); Rasyidah Nadir et al. (2017); Paramitha & Dharmadiaksa (2019); Melati Ramadhani et al. (2019) research states that the use of information technology has a significant positive effect on the quality of financial statements.

Quality human resources can save time making financial statements because they already know and understand what will be done well so that the presentation of financial statements can be timely, complete, and accountable. This is supported by the research of Jhon Fiesgral et al. (2016); Ni Wayan Sudiarti et al. (2020); Nabila Zubaidi et al. (2019); Rizki Afri Mulia (2018); Erwin Yahaya et al. (2018); Paramitha & Dharmadiaksa (2019) which states that hr competence has a positive effect on financial statements.

Organizational commitment built with high trust and integrity above organizational values will help realize organizational goals. This is in line with research conducted by Liziana and Sutrisno (2017); Marli Barus et al. (2020); Rivaldy et al. (2018); Fransca Ardy & Widhy Setyo (2019); Cok Istri Agung Prami Shinta & Ni Made Adi Erawati (2017) stated that the organization's commitment had a positive effect on the quality of financial statements.

With the issuance of PMK No.195 / PMK.05 / 2018, IKPA is a monitoring tool and evaluation of budget implementation conducted by the Ministry of Finance as BUN on monitoring and evaluation of the implementation of the Ministry /Institution's budget (K / L). A good IKPA is expected to support the smooth preparation of financial statements and improve the quality of financial statements. Chandra and Nanang W (2019) showed that IKPA supports a smooth budget evidencing that the more efficient the implementation of activities will minimize errors and comply with applicable regulations to realize good financial management. Luky Trihandaru et al. (2020) in their research showed that the implementation of the budget has a significant effect on the quality of financial statements.

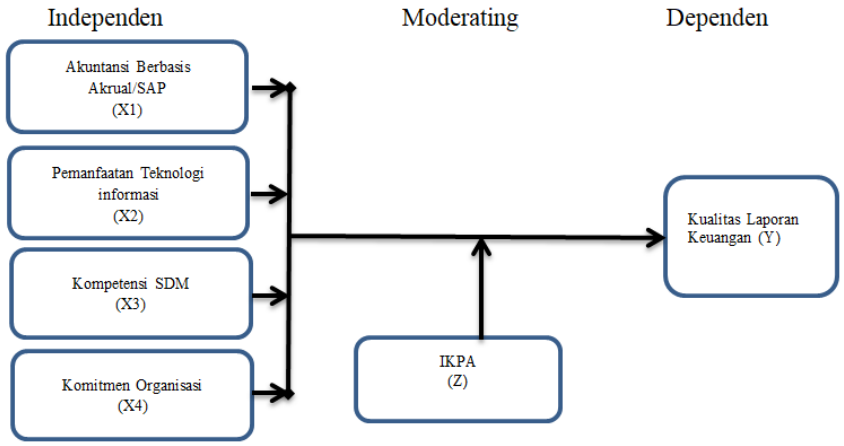


Figure 1. Theoretical Framework

Based on a review of existing theories and the results of previous research, the formulation of this research hypothesis is as follows:

H_1: Application of Accrual-Based Accounting has a significant positive effect on the Quality of Financial Statements

H_2: Utilization of Information Technology has a significant positive effect on the Quality of Financial Statements

H_3: HR competence has a significant positive effect on the quality of financial statements

H_4: Organizational commitment has a significant positive effect on the quality of financial statements

H_{5a}: Performance Indicators of Budget Implementation moderate the relationship of Accrual-Based Accounting Application to The Quality of Financial Statements

H_{5b}: Performance Indicators of Budget Implementation moderate the relationship of Information Technology Utilization to the Quality of Financial Statements

H_{5c}: Budget Implementation Performance Indicators moderate hr competency relationship to financial statement quality

H_{5d}: Performance Indicators of Budget Implementation moderate the relationship of the Organization's Commitment to the Quality of Financial Statements

METHOD

This type of research uses quantitative methods. Based on the relationship between the variables studied, this study is a causal study where the study aims to test the influence, relationship, or impact of independent variables on dependent variables (Grahita Chandrari, 2017). The population in this study is a Work Unit located in binwasnaker and K3 environment, among others: All Directorates and Occupational Safety and Health Centers in several regions in Indonesia.

Census method of 12 Work Units in the Directorate General of Binwasnaker and K3 as respondents. The tools used in this study used PLS-SEM. The research data used came from answers to questionnaires distributed to respondents. The results of the data assessment and analysis using *structural equation modeling* with alternative methods *partial least square*.

RESULTS AND DISCUSSION

Description of Research Objects

The data was obtained from the results of the dissemination of questionnaires of 115 respondents with a general profile of men 59 (51%) while women 56 (49%). The respondents had a majority age of 26-35 years which is 52 (45%), while the last level of education was 83 (72%). The length of work of the majority of 6-10 years is 47 (41%), >10 years is 38 (33%), 1-5 years which is 30 (26%). Based on the respondent profile shows that the respondents already have a long time of experience in understanding both technically and organizationally related to financial management in each work unit.

Descriptive Analysis

Description of Accrual-Based Accounting Application Variables

In this study, the accrual-based accounting application variable (X_1) was measured by 12 indicators in the PSAK. Overall, the respondent's answer score to the accrual-based accounting

application variable was 5952 with a percentage score of 86.3%. So it can be concluded that Accrual-Based Accounting has been applied very well.

Description of Information Technology Utilization Variables

The Information Technology Utilization Variable (X_2) in this study was measured by 3 dimensions, namely devices, data management, and maintenance. Overall, the respondent's answer score to the Information Technology Utilization variable was 4433 with a percentage of 85.7%. It can not be concluded that the work unit has utilized information technology in the management of financial statements very well.

Description of HR Competency Variables

HR Competency Variable (X_3) is measured by 3 dimensions, namely knowledge, expertise, and behavior. Overall, the respondent's answer score to the HR Competency variable of 3556 with a percentage of 88.3%. concluded that the competence of civil servants responsible in the field of reporting accounting has been very good.

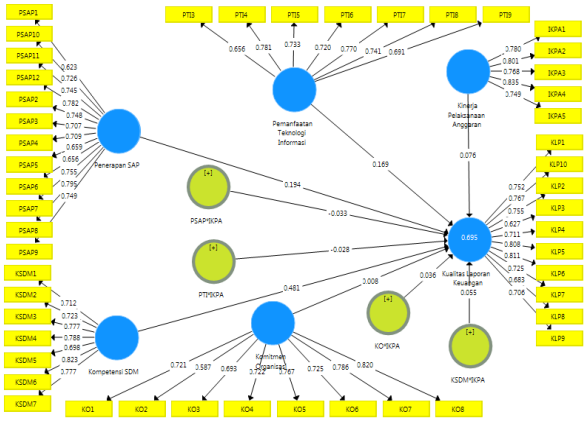
Description of Organizational Commitment Variables

The Organization Commitment variable (X_4) is measured by 3 dimensions namely *Affective, Continuance, Normative.* Overall, respondents' answer scores to the Organizational Commitment variable were 3788 with a percentage of 82.3%. So it can be concluded that the Organizational Commitment of employees responsible in the field of reporting accounting is good. Description of the financial statement quality variable (Y) in this study is measured by 4 dimensions, namely Relevant, Reliable, Can be compared, and Understandable. Overall, respondents' answer scores to the Financial Statement Quality variable amounted to 4835 with a percentage of 84.1%. So it can be concluded that the quality of financial statements is good because it has been presented promptly, then presents complete and honest information about the transaction that occurred and the financial report has been presented by Government Accounting Standards.

Variable Description of Budget Implementation Performance Indicators

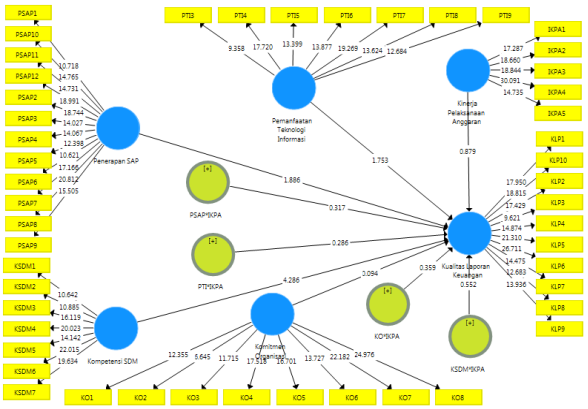
Moderation variable (Z) as measured by 4 dimensions namely LPJ Treasurer, Realization, Cash Planning, and Minus Limit. Overall, the respondent's answer score to the Budget Implementation Performance Indicator variable was 2413 with a percentage of 83.9%. So it can be concluded that the Performance Indicator of Budget Implementation is good

PLS-SEM Analysis



Source: Processed Data Results (2022)

Picture 1. Full Structural Model (PLS Algorithm**)**



Source: Processed Data Results (2022)

Picture 2. Full Structural Model Revision (Bootstrapping)

Measurement Model Testing (Outer Model)

Convergent Validity Test

Based on the results of loading factors it is seen that all indicators have loading factors above 0.5 which shows that all indicators used in this study are valid in reflecting each latent variable (construct). Then the acquisition of AVE values for all latent variables > 0.5 indicates that more than 50% of the variance of the indicator can be explained by each construct. So it can be concluded that the Confirmatory factor analysis (CFA) model of each variable has good convergent validity.

Discriminant Validity Test

	IKPA	KLP	KO	KSDM	KO* IKPA	KSDM* IKPA	PABA	PTI	PTI* IKPA	PABA* IKPA
IKPA1	0,78	0,492	0,542	0,537	-0,129	-0,2	0,568	0,52	-0,245	-0,269
IKPA2	0,801	0,455	0,591	0,546	-0,146	-0,173	0,501	0,526	-0,211	-0,233
IKPA3	0,768	0,523	0,463	0,489	-0,176	-0,187	0,541	0,505	-0,214	-0,232
IKPA4	0,835	0,613	0,54	0,58	-0,201	-0,236	0,632	0,513	-0,224	-0,251
IKPA5	0,749	0,501	0,536	0,583	-0,372	-0,38	0,577	0,573	-0,429	-0,408
KLP1	0,502	0,752	0,566	0,602	-0,096	-0,21	0,565	0,594	-0,244	-0,235
KLP10	0,515	0,767	0,449	0,626	-0,165	-0,27	0,6	0,583	-0,268	-0,234
KLP2	0,519	0,755	0,549	0,612	-0,165	-0,226	0,507	0,509	-0,23	-0,207
KLP3	0,338	0,627	0,292	0,396	-0,103	-0,158	0,436	0,321	-0,111	-0,175
KLP4	0,533	0,711	0,334	0,555	-0,193	-0,244	0,511	0,477	-0,254	-0,242
KLP5	0,492	0,808	0,545	0,623	-0,31	-0,393	0,534	0,56	-0,418	-0,369
KLP6	0,587	0,811	0,575	0,672	-0,295	-0,293	0,618	0,597	-0,301	-0,306
KLP7	0,565	0,725	0,544	0,633	-0,262	-0,361	0,572	0,597	-0,371	-0,391
KLP8	0,374	0,683	0,426	0,54	-0,132	-0,214	0,559	0,449	-0,222	-0,255
KLP9	0,397	0,706	0,443	0,587	-0,173	-0,271	0,502	0,443	-0,22	-0,233
KO1	0,409	0,444	0,721	0,594	-0,203	-0,265	0,473	0,591	-0,275	-0,239
KO2	0,331	0,325	0,587	0,399	-0,12	-0,219	0,401	0,436	-0,169	-0,186
KO3	0,475	0,388	0,693	0,474	-0,121	-0,199	0,453	0,357	-0,172	-0,193
KO4	0,541	0,523	0,722	0,552	-0,147	-0,211	0,559	0,497	-0,133	-0,212
KO5	0,547	0,502	0,767	0,528	-0,135	-0,118	0,504	0,487	-0,142	-0,142
KO6	0,442	0,431	0,725	0,467	-0,164	-0,221	0,466	0,425	-0,172	-0,19
KO7	0,566	0,544	0,786	0,588	-0,21	-0,258	0,556	0,565	-0,223	-0,236
KO8	0,579	0,579	0,82	0,637	-0,27	-0,287	0,558	0,616	-0,275	-0,328
KSDM1	0,462	0,596	0,402	0,712	-0,24	-0,355	0,511	0,585	-0,383	-0,308
KSDM2	0,452	0,52	0,567	0,723	-0,152	-0,229	0,493	0,531	-0,266	-0,2
KSDM3	0,518	0,637	0,566	0,777	-0,286	-0,384	0,61	0,543	-0,34	-0,309
KSDM4	0,602	0,689	0,547	0,788	-0,252	-0,348	0,667	0,569	-0,307	-0,341
KSDM5	0,504	0,548	0,527	0,698	-0,127	-0,233	0,514	0,553	-0,24	-0,277
KSDM6	0,592	0,611	0,666	0,823	-0,32	-0,379	0,68	0,55	-0,372	-0,398
KSDM7	0,542	0,63	0,617	0,777	-0,434	-0,532	0,634	0,606	-0,477	-0,432
KO* IKPA	-0,261	-0,263	-0,24	-0,347	1,00	0,825	-0,334	-0,29	0,821	0,831
KSDM* IKPA	-0,299	-0,364	-0,304	-0,469	0,825	1,00	-0,421	-0,429	0,881	0,869
PABA1	0,55	0,547	0,554	0,54	-0,114	-0,186	0,623	0,391	-0,15	-0,257
PABA10	0,55	0,567	0,511	0,571	-0,235	-0,285	0,726	0,504	-0,294	-0,305
PABA11	0,501	0,514	0,493	0,586	-0,231	-0,317	0,745	0,546	-0,287	-0,339
PABA12	0,488	0,524	0,547	0,635	-0,351	-0,388	0,782	0,548	-0,395	-0,378
PABA2	0,501	0,525	0,516	0,56	-0,189	-0,251	0,748	0,522	-0,209	-0,274
PABA3	0,655	0,522	0,521	0,596	-0,189	-0,25	0,707	0,594	-0,277	-0,27
PABA4	0,636	0,586	0,472	0,573	-0,247	-0,27	0,709	0,524	-0,306	-0,367
PABA5	0,482	0,441	0,479	0,534	-0,235	-0,251	0,659	0,459	-0,233	-0,272
PABA6	0,357	0,46	0,438	0,454	-0,256	-0,363	0,656	0,441	-0,272	-0,316
PABA7	0,476	0,54	0,477	0,511	-0,224	-0,335	0,755	0,518	-0,328	-0,353
PABA8	0,523	0,564	0,465	0,6	-0,293	-0,378	0,795	0,56	-0,352	-0,362
PABA9	0,49	0,566	0,463	0,581	-0,325	-0,377	0,749	0,494	-0,383	-0,422
PTI3	0,382	0,408	0,43	0,43	-0,171	-0,255	0,432	0,656	-0,269	-0,206
PTI4	0,557	0,621	0,562	0,624	-0,249	-0,335	0,61	0,781	-0,341	-0,352
PTI5	0,487	0,528	0,539	0,56	-0,32	-0,364	0,475	0,733	-0,361	-0,367
PTI6	0,454	0,48	0,426	0,524	-0,175	-0,302	0,441	0,72	-0,296	-0,313
PTI7	0,522	0,514	0,532	0,569	-0,131	-0,223	0,547	0,77	-0,246	-0,196
PTI8	0,519	0,532	0,499	0,537	-0,254	-0,375	0,572	0,741	-0,369	-0,332
PTI9	0,46	0,488	0,497	0,51	-0,162	-0,32	0,488	0,691	-0,252	-0,205
PTI* IKPA	-0,335	-0,367	-0,268	-0,452	0,821	0,881	-0,404	-0,421	1,00	0,864
PABA* IKPA	-0,353	-0,364	-0,299	-0,431	0,831	0,869	-0,454	-0,392	0,864	1,00

Source: Processed Data Results (2022)

Table 1. Cross Loading Testing Table

Based on the cross-loading test table above shows that each indicator has a higher correlation to the construct measured than other constructs (latent variables) so it can be concluded that the model has good discriminant validity.

Reliability Test

Variabel laten	Cronbach's Alpha	Composite Reliability
Penerapan Akuntansi Berbasis Akrual	0,916	0,929
Pemanfaatan Teknologi Informasi	0,852	0,888
Kompetensi SDM	0,876	0,904
Komitmen Organisasi	0,874	0,901
Kinerja Pelaksanaan Anggaran	0,847	0,890
Kualitas Laporan Keuangan	0,906	0,922
KO*IKPA	1,000	1,000
KSDM*IKPA	1,000	1,000
PABA*IKPA	1,000	1,000
PTI*IKPA	1,000	1,000

Source: Processed Data Results (2022)

Table 2. Reliability Test Results

Based on the results in the table above it can be known that each latent variable has a composite reliability (CR) value greater than 0.7 and is reinforced by a Cronbach alpha (CA) value greater than 0.6 then reliable.

Structural Model Testing (Inner Model)

A structural model is a model that connects exogenous latent variables with endogenous latent variables or endogenous variable relationships with other endogenous variables.

R-Square Test

Variabel Endogen	R Square
Kualitas Laporan Keuangan	0,695

Source: Processed Data Results (2022)

Table 3. R-Square Test Results

Based on the table above can be known the acquisition of R-square values for the Financial Statement Quality variable of 0.695 which falls into the large category. This shows that the Quality of Financial Statements can be explained by 69.5% by accrual-based accounting application variables, information technology utilization, hr competence, and organizational commitment with indicators of budget implementation performance as moderating variables. While the remaining 30.5% was affected by other variables that were not studied.

Prediction relevance (Stone-Geisser's Q2)

Variabel Endogen	SSO	SSE	Q^2 (=1-SSE/SSO)	Kesimpulan
Kualitas Laporan Keuangan	1150,000	758,965	0,340	Memiliki Predictive Relevance

Source: Processed Data Results (2022)

Tabel 4. Predictive Relevance Q2 Test Results

The Q2 predictive relevance value for the Financial Stofment Quatre le variables more than 0, it can be concluded that the moe has Price Relevance

The Goodness of Fit Test

$$Gof = \sqrt{\overline{Commnality}\ x\ \overline{R^2}}$$

$$Gof = \sqrt{0{,}732\ x\ 0{,}695} = 0{,}713$$

From the calculation obtained gof value of 0.713 > 0.36 so that it falls into the large category

Hypothesis Test

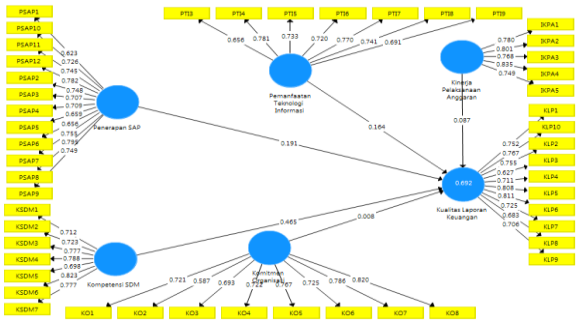
After the measurement model test and structural model test, it can be continued for hypothesis testing to answer research questions. Here are the results of the recapitulation of statistical tests for hypothesis testing.

Hipotesis	Hubungan	Path	T Statistics	P Values	Kesimpulan
H1	Penerapan AKUNTANSI BERBASIS AKRUAL -> Kualitas Laporan Keuangan	0,194	1,886	0,030	Diterima
H2	Pemanfaatan Teknologi Informasi -> Kualitas Laporan Keuangan	0,169	1,753	0,040	Diterima
H3	Kompetensi SDM -> Kualitas Laporan Keuangan	0,481	4,286	0,000	Diterima
H4	Komitmen Organisasi -> Kualitas Laporan Keuangan	0,008	0,094	0,463	Ditolak
H5a	PAKUNTANSI BERBASIS AKRUAL*IKPA -> Kualitas Laporan Keuangan	-0,033	0,317	0,376	Ditolak
H5b	PTI*IKPA -> Kualitas Laporan Keuangan	-0,028	0,286	0,388	Ditolak
H5c	KSDM*IKPA -> Kualitas Laporan Keuangan	0,055	0,552	0,291	Ditolak
H5d	KO*IKPA -> Kualitas Laporan Keuangan	0,036	0,359	0,360	Ditolak
-	Kinerja Pelaksanaan Anggaran -> Kualitas Laporan Keuangan	0,076	0,879	0,190	Ditolak

Source: Processed Data Results (2022)

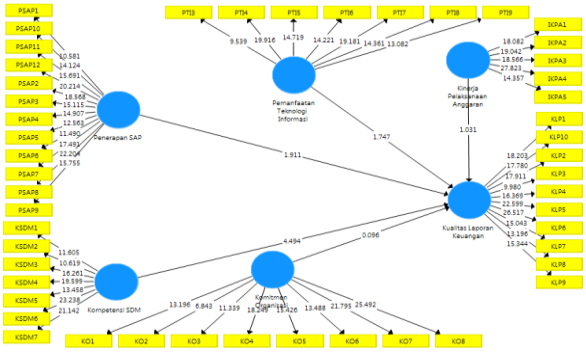
Table 5. Results of Hypothesis Data

Test Variables Performance Indicators of Budget Implementation as Independent Variables



Source: Processed Data Results (2022)

Picture 3. Full Non-Interaction Structural Model (PLS Algorithm)



Source: Processed Data Results (2022)

Picture 4. Full Non-Interaction Structural Model (Bootstrapping)

Hubungan	Path	T Statistics	P Values	Kesimpulan
Penerapan AKUNTANSI BERBASIS AKRUAL -> Kualitas Laporan Keuangan	0,191	1,911	0,028	Signifikan
Pemanfaatan Teknologi Informasi -> Kualitas Laporan Keuangan	0,164	1,747	0,041	Signifikan
Kompetensi SDM -> Kualitas Laporan Keuangan	0,465	4,494	0,000	Signifikan
Komitmen Organisasi -> Kualitas Laporan Keuangan	0,008	0,096	0,462	Tidak Signifikan
Kinerja Pelaksanaan Anggaran -> Kualitas Laporan Keuangan	**0,087**	**1,031**	**0,151**	**Tidak Signifikan**

Source: Processed Data Results (2022)

Table 6. Recapitulation of Non-Interaction Statistical Test Results

The table shows that the performance indicator of the implementation of the Tenggara does not have a significant positive effect on the Quality of Financial Statements, then from some of the above tests show that the variables of the Budget Implementation Performance Indicator do not interact with the predictor and are also not related to the criterion so it can be concluded that the Budget Implementation Performance Indicator is a moderator variable (Homologizer). This means that there is a possibility of the Budget Implementation Performance Indicator variable to be a moderation variable or an independent variable if there is further research.

Effect of Accrual-Based Accounting on the Quality of Financial Statements

The results of statistical testing showed that the application of accrual-based accounting had a significant and positive effect on the quality of financial statements. This shows that the better the application of accrual-based accounting or government accounting standards will increase the quality of financial statements, the worse the application of accrual-based accounting will decrease the quality of financial statements. The results of this study are in line with research conducted by Yuli Nurhayati et al. (2020); Budhi Purwanto (2019); Erwin Siahaya (2018); I Wayan Nico (2017); Dede Hendra (2020) whose results are on average the same that the application of accrual-based accounting has a significant positive effect on the quality of financial statements, but not in line with the research marlin Barus et al (2020); Ratmi Dewi & Jan Hoesada (2020); Kurnia Rahma (2018) who stated otherwise.

The Effect of Information Technology Utilization on the Quality of Financial Statements

The results of statistical testing showed that the Utilization of Information Technology had a significant and positive effect on the Quality of Financial Statements. This shows that the higher the Utilization of Information Technology, the better the quality of financial statements, the lower the utilization of information technology, which will decrease the quality of financial statements. The results of this study are in line with research conducted by Siti Chodijah (2019); Nabila Zubaidi et al. (2020); Restika Eklesia et al. (2018) stated that the use of information technology has a significant positive effect on the quality of government financial statements, but not in line with research conducted by Fitria Marina & Ahmad based (2019); Dewi K Wardani & Ika (2017); Marlin Barus et al. (2020) which states otherwise.

The Effect of HR Competence on the Quality of Financial Statements

The results of statistical testing showed that HR competence had a significant and positive effect on the quality of financial statements. This shows that the higher the competence of human resources will improve the Quality of Financial Statements, conversely the lower the Competence of human resources will decrease the Quality of Financial Statements. The results of this study are in line with research conducted by Rizki Afri (2018); Erwin et al. (2018); Nabila Zubaidi et al. (2019); Ni Wayan Sudiarti & Juliarsa (2018) that HR competence has a significant and positive effect on the quality of financial statements, but not in line with the research conducted by Princess Alminanda (2018); Rasyidah Nadir et al. (2017); Marlin Barus et al (2020); Rivaldy Manimpurung et al. (2018) whose research results state the opposite.

Influence of Organizational Commitment to the Quality of Financial Statements

Statistical test results show that organizational commitment has no significant effect on the quality of financial statements. This result is not to the expectations, but this can be understood because in practice as actors tend to fulfill the duties and responsibilities alone less attention to the quality of the financial statements produced. That asn financial managers have a normative commitment that means ASN tends to work in the organization on the grounds of obligations and responsibilities to remain in the organization. The results of the study are not in line with the research of Marli Barus et al. (2020); Shintami Oktavia and Sri Rahayu (2019); Rivaldy et al (2018); Fransca Ardy and Windhy (2019), the results of the study showed that the commitment of the organization has a significant positive effect on the quality of financial statements, but in line with the results of research conducted by Luky Trihandaru et al (2020); Rinie et al (2019), Fitria Marina & Ahmad based (2019); Shintami Oktavia & Sri Rahayu (2018); Sahala Purba et al. (2021) whose research organizational commitment has no effect on the quality of financial statements.

The Effect of Accrual-Based Accounting Application, Utilization of Information Technology, HR Competencies, Organizational Commitment moderated Performance Indicators of Budget Implementation on The Quality of Financial Statements

The results of statistical testing showed that the Performance Indicator of Budget Implementation did not moderate the effect of the accrual-based accounting application, utilization of information technology, HR competence, organization commitment to the quality of the report. The results of the study were beyond expectations not as expected, indicators of

budget implementation performance were not able to moderate. This is because its implementation is more focused on achieving the realization of budget implementation that produces output and outcomes that have been targeted in its planning and based on Permenaker number 1 of 2021 on the organization and working arrangements of the Ministry of Manpower there is a division of duties and functions between the budget implementation function and financial reporting.

However, the need for attention to improve compliance with regulations such as dipa revision restrictions, as well as the implementation of data and activity plans, anticipation and completion of minus ceilings as soon as possible, timeliness in cash planning, and recon accountability reports exceed the specified time. While based on the test of variable performance indicators of budget implementation as independent variables show insignificant results, it is not in line with research conducted by Luky Trihandaru et al. (2020) which states that the implementation of the budget has a significant positive effect on the quality of financial statements.

CONCLUSION

1) Based on the results of static testing shows that the Application of Accrual-Based Accounting has a significant positive effect on the Quality of Financial Statements;
2) From the results of statistical tests showed that the Utilization of Information Technology has a significant positive effect on the Quality of Financial Statements;
3) From the results of statistical testing shows that HR Competence has a significant positive effect on the Quality of Financial Statements;
4) From the results of statistical tests showed that organizational commitment did not have a significant positive effect on the quality of financial statements; and
5) The results of statistical tests showed that the Performance Indicator of Budget Implementation does not moderate the relationship of each of the variables of SAP Implementation, Utilization of Information Technology, HR Competence, and Organizational Commitment to the Quality of Financial Statements

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