

Accountability And Internal Control Systems On The Quality Of Regional Equipment Organizational Reports With Organizational Commitment As Moderation

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ABSTRACT

Purpose: This study aims to examine the effect of accountability and internal control systems on the quality of financial reports of regional apparatus organizations with organizational commitment as moderation.

Methodology/approach: Collecting data in this study using a questionnaire. Questionnaires were distributed as many as 120 questionnaires which were distributed to 20 OPD in Bantul Regency. A total of 95 questionnaires were filled out and returned to the authors for analysis. This research is included into quantitative research. The sample in this study used purposive sampling. The analytical tool used in this study is multiple linear regression with the IBM SPSS Statistics 22 application.

Findings: The results of this study indicate that accountability has a positive and significant effect on the quality of financial statements of local government organizations, the internal control system has a positive effect on the quality of financial reports and the internal control system has a positive and significant effect on the quality of financial reports and is moderated by organizational commitment.

Practical implications: Future will improve accountability performance of a government agency so that the government can provide information to the public in the form of quality financial reports.

Originality/value: Accountability has a role to describe the success or failure of an organization's mission to achieve predetermined goals and indicators in the form of local government financial reports.

Keywords: Accountability; Internal Control Systems; Organizational Commitment; Quality of Financial Statements

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INTRODUCTION

Public sector organizations are organizations that aim to provide or produce public goods. Public sector organizations in Indonesia have experienced extraordinary developments in recent times. This development was also experienced by the government (both central and regional), as a form of public organization. Government is said to be good if the principles of good governance are fulfilled, namely public accountability and transparency, especially in accounting financial reporting. The presentation of these financial reports is intended to achieve accountability and transparency in the financial management of an organization. In presenting the financial statements, the aspects of transparency, economy, efficiency, effectiveness and accountability must be met.

The financial report is an important financial position that comes from transactions carried out by public sector organizations and is a medium for an entity to be accountable for its activities to the public, besides that it also functions to provide information in decision making and evaluation of government performance, therefore the information presented must be has value, so that the financial information can be useful for its users. The government must be able to present financial reports containing quality financial information.

Regional government financial reports will obtain an opinion from the BPK (Financial Audit Agency) every year. There are 4 (four) opinions given by BPK, namely WTP (Unqualified) which means that the LKPD is good. The second opinion, namely WDP (Unqualified) which means that the LKPD is less effective but still shows reasonable according to SAP, but there is a situation that is an exception. TW (Unfair) which means that the report does not show the actual situation. And, the third is TMP (Not Expressing Opinion), that is, there is no thorough examination by the auditor/investigator, so the auditor is unsure.

Accountability is the obligation of the party holding the trust to provide accountability, present, report and disclose all activities and activities that are their responsibility to the trustee who has the right and authority to ask for this accountability. Effective accountability depends on public access to readable and understandable financial reports. One form of concrete effort to realize financial management accountability is the submission of financial accountability reports that comply with the principles of being timely and prepared based on generally accepted government accounting standards.

Organizational commitment according to Mowday et al., (1982) in(Eveline, 2016)demonstrating strong commitment in the organization can generate trust and support, as well as employee loyalty to the values and goals that the organization wants to achieve. This shows that organizational commitment is very important, because it is closely related to employee performance demanded by all employees, good performance at work, in this case related to the preparation of annual financial reports, and supervision.

Previous research conducted by Widari and Sutrisno (2017) suggested that the internal control system and organizational commitment have a positive impact on the quality of local government financial reports. This research is in line with Tanjung and Sonia's research (2021) which also suggests that the internal control system has a positive effect on the quality of

financial reports, and research conducted by Jatmiko (2020) suggests that accountability has a significant positive effect on the quality of financial reports.

This research replicates previous research conducted by Tanjung and Sonia (2021) regarding "Internal Control Systems and Quality of Human Resources on the Quality of Regional Government Financial Reports in the City Government of Cimahi". The difference in this study with previous studies is that in previous studies the independent variable Quality of Human Resources was used, while the current study used the independent variable Accountability and Internal Control Systems and added a moderation variable, namely Organizational Commitment.

LITERATURE REVIEW

Stewardship Theory

Stewardship theory is built from psychology and sociology which is designed to explain situations where managers act as stewards and act in accordance with the interests of the owners. Managers will behave in accordance with the agreed mutual interests. When there is a difference in interests between the steward and the owner, the steward will try to work together rather than oppose it, because the steward feels the common interest and behaves according to the behavior of the owner is a reasonable consideration because the steward looks more at efforts to achieve organizational goals (Septiningtyas, 2017).

In Stewardship Theory, the steward in this case is the government with the function of managing resources and the people who become the principal are the people as the 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. "In the context of public sector organizations accountability is the obligation of the government as a steward to be accountable for its activities to the people as a trustee (principal) by disclosing all information, both the successes and failures experienced by the organization.

Accountability

Accountability is a form of accountability to the giver of trust for a performance or program that has been carried out. With accountability, the process of reporting local government financial reports must run in accordance with applicable regulations. Good accountability will produce quality financial reports. Then accountability is used as a prerequisite for the realization of good governance or commonly referred to as good governance (Septyiningtyas, 2017).

Organizational Commitment

Robbins (2015) defines commitment as a condition in which a person is on the side of the organization and its goals and wishes to maintain membership in the organization. Commitment is passive loyalty, but includes an active relationship and a desire to make a meaningful contribution to the organization. Organizational commitment is a mental attitude that represents the desire, need and obligation to continue work in an organization.

According to Robbins (2015), indicators of organizational commitment are:

- a. *Affective commitment* namely emotional feelings towards the organization and belief in its values.
- b. *Normative commitment* namely the obligation to remain with the organization for moral or ethical reasons.
- c. *Continuance commitment* i.e. feel the economic value of remaining in the organization compared to leaving the organization.

Internal Control System

The internal control system is one of the benchmarks that must be intensified by local governments in preparing financial reports. Because the internal control system is able to form organizational structures, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and comply with local government policies (Udiyanti et al, 2014).

Internal control is defined as a process that is influenced by human resources and information technology systems designed to help an organization achieve a certain goal. Internal control is a way to direct, supervise and measure the resources of an organization, and plays an important role in the prevention and detection of fraud. Government Regulation No. 60 of 2008, that the elements of the internal control system in this Government Regulation refer to the elements of the Internal Control System which have been practiced in government circles in various countries.

Quality Of Financial Reports

Defitri (2016) explains the quality of LKPD is the level of conformity between the information contained in a report and the user's needs for making decisions, free from misunderstanding and reliable, where the report can be compared with previous periods. A financial report can be said to be good if the information presented in The financial statements are easy to understand and meet the needs of users in the decision-making process, are free from distorted information, material errors and are reliable, so that the financial statements can be compared with the financial reports of previous periods. The following are normative prerequisites needed so that local government financial reports can meet the quality according to Government Regulation No. 71 in 2010:

- a. relevant
- b. reliable
- c. can be compared
- d. Understandable

Developmental Hypothesis

Research conducted by Jatmiko (2020) states that the accountability variable has a positive and significant effect on the quality of financial reports. This research is in line with research conducted by Siahaan (2016) which also states that accountability has a positive effect on the quality of financial reports. Other research conducted by Riyanti (2017) found that the variable is accountability positive and significant effect on the quality of financial reports. This research is also in line with research conducted by Malikhatunissa (2018)

which shows that accountability has a positive effect on the quality of financial reports.

Based on the opinions of the two studies, the hypotheses taken in this study are:

H1: Accountability has a positive effect on the quality of local government financial reports

Research conducted by Mutiana et al., (2017) shows that internal control system variables have a positive and significant effect on the quality of financial reports. Supported by research conducted by Sihite and Holiawati (2017) shows that the internal control system has a positive and significant effect on the quality of financial reports. Research conducted by Eveline (2016) shows that the internal control system has a positive effect on the quality of financial reports. And the results of this study are in line with research conducted by Aditya (2017) showing that there is an influence between the internal control system on the quality of regional financial reports. Then research conducted by Yaqin and Jatmiko (2018) shows that the internal control system affects the quality of financial reports. Research conducted by Shintia and Erawati (2017) shows that the internal control system has a positive and significant effect on the quality of financial reports. Thus, it can be concluded that with an internal control system in a good government, the quality of local government financial reports will also be better.

Based on this description, the following hypothesis is taken:

H2: The internal control system has a positive effect on the quality of the financial reports of regional apparatus organizations (OPD)

Stewardship theory supports the relationship between the internal control system and organizational commitment, because in this theory it is explained that the steward as a government has collective action or can work together to achieve organizational goals and minimize failure of the organization's plans. Stewardship theory can be applied in public sector accounting research such as government and other non-profit organizations. Apparatuses who cannot cooperate well or cannot be collective in this case making good financial reports is a form of conflict that occurs in the performance of local government apparatus. Therefore, it is necessary to have high organizational commitment to produce professional cooperation within the government so that it can provide government financial reports that can be relied upon by decision makers (principals). With a commitment to the organization, every employee will have responsibility and awareness in running the organization and be motivated to report all their activities, including in terms of preparing financial reports.

Research conducted by Tanjung and Sonia (2021) shows that organizational commitment strengthens the positive influence of the internal control system on the quality of local government financial reports in Regional Apparatus Organizations (OPD) in Bantul Regency.

Based on the description above, the hypothesis is taken as follows:

H3: Organizational commitment strengthens the positive influence of the internal control system on the quality of financial reports.

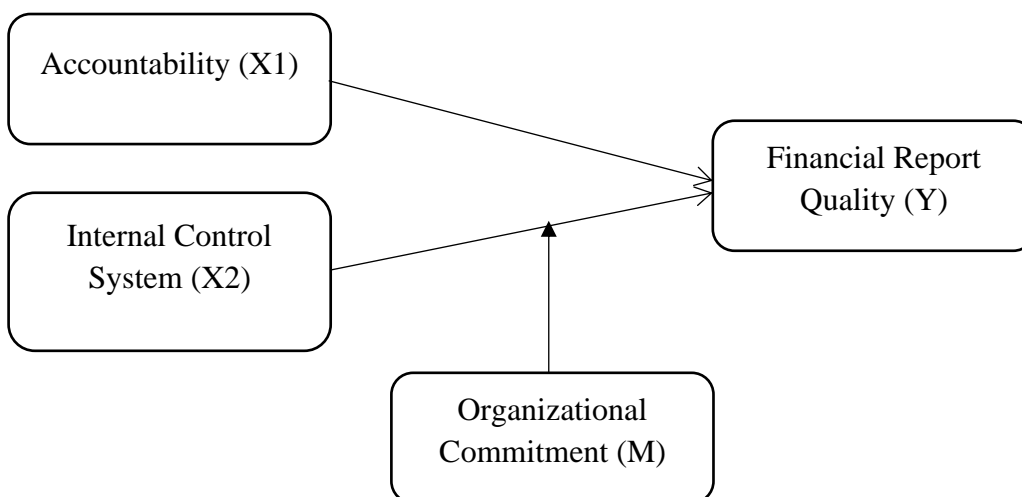


Figure 1. Conceptual Framework

METHODS

The research object used in this research is the Regional Apparatus Organization (OPD) of Bantul Regency. The number of OPD in Bantul Regency is 20 OPD consisting of 4 type A offices, 13 type B offices, 3 type C offices, 3 bodies, DPRD secretariat, regional secretariat, and inspectorate. The data used in this research is primary data. The primary data in this study were obtained through a questionnaire.

The sampling technique used in this study was purposive sampling. Samples were selected according to certain criteria to support this research (Sugiyono, 2018). Sampling criteria are used in this study are:

1. Structural officers and officials who carry out accounting or financial management functions in each OPD Bantul Regency department.
2. Officers and officials have at least one year's work experience in one financial reporting period.

The dependent variable used in this study is the quality of financial reports. A financial report can be said to be of high quality if the information presented in the financial statements is easy to understand and meets the needs of users in the decision-making process, is free from distorted information, material errors and is reliable, so that the financial statements can be compared with the financial statements of the previous period. - the previous period.

Independent Variable (X)

a. Accountability (X1)

Accountability is a form of accountability to the giver of trust for a performance or program that has been carried out. With accountability, the process of reporting local government financial reports must run in accordance with applicable regulations. The accountability variable will be measured using a questionnaire contained in Malikhatunnisa's research (2018) which consists of indicators: honesty and legal accountability, process accountability, program accountability, policy accountability.

b. Internal Control System (X2)

Internal control system variables will be measured using a questionnaire contained in Pone's research (2018) which consists of indicators: control environment, management risk determination, control activities, information and communication, internal control monitoring.

c. Moderating Variable (M)

The organizational commitment variable will be measured using a questionnaire contained in Siahaan's research (2017) which consists of indicators: affective commitment, continuing commitment, normative commitment.

Table 1. Instrumental Questionnaire

Variable	Indicator	Scale
Accountability (X1)	<ol style="list-style-type: none"> 1. Honesty and legal accountability. 2. Process Accountability 3. Program Accountability 4. Policy Accountability 	Likert
Organizational Commitment (M)	<ol style="list-style-type: none"> 1. affective commitment 2. Continuous commitment 3. Normative commitment 	Likert
Internal Control System (X2)	<ol style="list-style-type: none"> 1. Control Environment. 2. Management Risk Determination. 3. Control Activity. 4. Information and Communication. 5. Internal Control Monitoring. 	Likert
Financial Report Quality (Y)	<ol style="list-style-type: none"> 1. Relevant. 2. reliable. 3. can be compared. 4. Understandable. 	Likert

RESULTS

Descriptive Statistics

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Means	std. Deviation
Accountability	95	21	45	35.01	4,880
Internal Control System	95	18	45	35.41	4,948
Organizational Commitment	95	17	40	30.44	4,570
Quality of Financial Statements	95	21	45	35.44	4,614
Valid N (listwise)	95				

Validity Test

Table 3. Test of Validity

Variable	Question Items	R Count	Sig.	Information
Quality of Financial Statements	Y. 1	0.820	0.000	Valid
	Y.2	0.763	0.000	Valid
	Y.3	0.770	0.000	Valid
	Y.4	0.789	0.000	Valid
	Y.5	0.630	0.000	Valid
	Y.6	0.680	0.000	Valid
	Y.7	0.834	0.000	Valid
	Y. 8	0.775	0.000	Valid
	Y.9	0.796	0.000	Valid
Accountability	X1.1	0.774	0.000	Valid
	X1.2	0.735	0.000	Valid
	X1.3	0.800	0.000	Valid
	X1.4	0.772	0.000	Valid
	X1.5	0.771	0.000	Valid
	X1.6	0.764	0.000	Valid
	X1.7	0.848	0.000	Valid
	X1.8	0.656	0.000	Valid
	X1.9	0.781	0.000	Valid
Internal Control System	X2.1	0.803	0.000	Valid
	X2.2	0.826	0.000	Valid
	X2.3	0.838	0.000	Valid
	X2.4	0.764	0.000	Valid
	X2.5	0.804	0.000	Valid
	X2.6	0.822	0.000	Valid
	X2.7	0.781	0.000	Valid
	X2.8	0.743	0.000	Valid
	X2.9	0.781	0.000	Valid
	XY. 1	0.760	0.000	Valid

Organizational Commitment	XY. 2	0.616	0.000	Valid
	XY. 3	0.768	0.000	Valid
	XY. 4	0.754	0.000	Valid
	XY. 5	0.750	0.000	Valid
	XY. 6	0.627	0.000	Valid
	XY. 7	0.799	0.000	Valid
	XY. 8	0.702	0.000	Valid

Reliability Test

Table 4. Test of Reliability

Variable	Cronbach's Alpha	Information
Quality of Financial Statements	0.910	Reliable
Accountability	0.910	Reliable
Internal Control System	0.927	Reliable
Organizational Commitment	0.866	Reliable

Normality Test

Table 5. Test of Normality

		Unstandardized Residuals
N		95
Normal Parameters, b	Means	.0000000
	std. Deviation	2.1272750
		3
Most Extreme Differences	absolute	.084
	Positive	.084
	Negative	-.069
Test Statistics		.084
asymp. Sig. (2-tailed)		.098c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Based on Table 4.11 shows the value of Sig. Kolmogorov Smirnov of 0.098 > alpha (α) 0.05 which means that the residual data is normally distributed and the regression model is feasible to use in this study.

Multicollinearity test

Table 6. Test of Multicollinearity

Model	Collinearity Statistics		Information
	tolerance	VIF	
Accountability	0.340	2,945	Multicollinearity Does Not Occur
Internal Control System	0.340	2,945	Multicollinearity Does Not Occur

Heteroscedasticity Test

Table 7. Test of Heteroscedasticity

Variable	Sig. Value	Information
Accountability	0.828	No Heteroscedasticity
Internal Control System	0.412	No Heteroscedasticity

Hypothesis testing

Table 8. Multiple independent variable hypothesis test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error			
		Betas				
1	(Constant)	4,665	1,684		2,770	.007
	Accountability	.516	.078	.546	6,619	.000
	Internal Control System	.359	.077	.385	4,665	.000

a. Dependent Variable: Quality of Financial Statements

Table 9. Moderation variable multiple hypothesis test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error			
		Betas				
1	(Constant)	6,642	1985		3,345	.001
	Accountability	.389	.081	.411	4,820	.000
	Internal Control System	.187	.085	.201	2,213	.029
	Organizational Commitment	.179	.095	.177	1872	.064
	SPI*KO	.003	.001	.188	2031	.045

a. Dependent Variable: Quality of Financial Statements

The results of the regression calculation obtained the following equation:

$$Y = 6.642 + 0.389 X_1 + 0.187 X_2 + 0.179 M + 0.003 (X_2 * M) + e$$

Information:

- Y = Quality of Financial Statements
- α = Constant
- X1 = Accountability
- X2 = Internal Control System
- X1*X2 = Organizational Commitment
- b1, b2, b3, b4 = Regression Coefficient
- ϵ = error

Table 10. Summary of Hypothesis Testing Results

Code	Hypothesis	Results
H1	Accountability has a positive effect on the quality of local government financial reports	Accepted
H2	The internal control system has a positive effect on the quality of financial reports	Accepted
H3	Organizational commitment strengthens the positive influence of internal control systems on the quality of financial reports	Accepted

Processed Secondary Data Sources

The F statistical test is used to determine the effect of all the independent variables included in the regression model simultaneously on the dependent variable. The results of the F Value Test are shown in Table 4.17.

Table 11. F Value Test Results

		ANOVA ^a				
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	1576053	2	788,027	170,433	.000b
	residual	425,378	92	4,624		
	Total	2001.432	94			

a. Dependent Variable: Quality of Financial Statements
 b. Predictors: (Constant), Interim Control System, Accountability

DISCUSSION

The Effect of Accountability on the Quality of Financial Statements of Regional Apparatus Organizations (OPD)

The first hypothesis in this study states that accountability influences the quality of regional apparatus organization (OPD) financial reports. The results of testing this hypothesis are accepted. So it can be concluded that accountability has a positive and significant influence on the quality of the financial reports of local government organizations. Means that accountability

has a role to describe the success or failure of an organization's mission to achieve predetermined goals and indicators in the form of local government financial reports (LKPD). The stewardship theory supports the link between accountability and the quality of financial reports. Accountability is a form of accountability to the giver of trust for a performance or program that has been carried out. These results support research conducted by Jatmiko (2020) which states that the Accountability variable has a positive and significant effect on the quality of financial reports. Which means that the implementation of the test results between accountability and stewardship theory means that the government as the agent (leader) and the people as the principle (those served) must of course be accountable to the BPD/DPRD including performance plans, performance measurement, performance evaluation, and performance accountability analysis.

The Influence of the Internal Control System on the Quality of Financial Reports of Regional Apparatus Organizations (OPD)

The second hypothesis in this study states that the Internal Control System has a positive effect on the Quality of Financial Statements. The results of testing this hypothesis are accepted. The results of this study indicate that the better the internal control system, the better the quality of financial reports. Because the accounting system in it regulates the Internal Control System (SPI), the quality of financial reports is greatly influenced by whether the SPI owned by the local government is good or not (Tanjung and Sonia, 2021). According to stewardship theory, the existence of an internal control system can oversee the performance of local government organizations in preparing financial reports so as to create good quality financial reports. This study supports the research of Mutiana et al.,

The Influence of the Internal Control System on the Quality of Financial Reports of Regional Apparatus Organizations (OPD) with Organizational Commitment as Moderation

The third hypothesis in this study states that the Internal Control System has a positive and significant effect on the Quality of Financial Statements and is moderated by Organizational Commitment. The results of testing this hypothesis are accepted. The results of this study indicate Moderation of Organizational Commitment strengthens the influence of the Internal Control System on the Quality of Financial Statements, because the second equation is that Organizational Commitment is able to moderate the Internal Control System has a positive effect on the Quality of Financial Statements. Stewardship theory supports the relationship between the internal control system and organizational commitment, because in this theory it is explained that the steward as a government has collective action or can work together to achieve organizational goals and minimize failure of the organization's plans. Research conducted by Tanjung and Sonia (2021) shows that organizational commitment strengthens the positive influence of internal control systems on the quality of financial reports in Regional Apparatus Organizations (OPD) in Bantul Regency

CONCLUSION

This study aims to provide a means of knowledge about the effect of accountability and internal control systems on the quality of financial statements of regional apparatus organizations (OPD) with organizational

commitment as moderation. The analysis that was carried out on 20 Regional Apparatus Organizations (OPD) that met the requirements and criteria resulted in the conclusion that: The first variable is the Effect of Accountability on the Quality of Regional Apparatus Organizations (OPD) Financial Reports. Accountability has a role to describe the success or failure of an organization's mission to achieve predetermined goals and indicators in the form of local government financial reports (LKPD). The second variable is the influence of the internal control system on the quality of the financial reports of regional apparatus organizations (OPD). Shows that the better the internal control system, the better the quality of financial reports. Because the accounting system in it regulates the Internal Control System (SPI), the quality of financial reports is greatly influenced by the good or not of the SPI owned by the local government. It can be concluded that Moderation of Organizational Commitment strengthens the influence of the Internal Control System on the Quality of Financial Statements, because the second similarity is that Organizational Commitment is able to moderate the Internal Control System which has a positive effect on the Quality of Financial Statements.

Further research is suggested to conduct research that moderates between Organizational Commitment and Accountability, and examines the relationship between Organizational Commitment to the Quality of Financial Reports of Regional Apparatus Organizations (OPD) so that research is carried out more deeply. Further research is recommended to conduct research that can compare the quality of Regional Apparatus Organizational Financial reports conducted during the Covid 19 pandemic with the period after the Covid 19 pandemic. This research still uses hard file questionnaires which take time to distribute to Regional Government Organizations as samples to be taken, so that it takes a long time to take samples.

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