The Effect of Internal Control, Human Resources Competency, and Use of Information Technology on Quality of Financial Statement with Organizational Commitment as Intervening Variables

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Abstract:- This research aimed to examine and analyze the effect of internal control, human resources competency, and use of information technology on quality of financial statement, both directly and indirectly through organizational commitment.Research data obtained through a questionnaire of 40 directors or financial managers as the person in charge of the result of financial statements. The result showed that (1) internal control had a positive and significant effect on the quality of financial statements both directly and indirectly through organizational commitment; (2) human resources competence has a negative but not significant effect on the quality of financial statements, both directly and indirectly through organizational commitment; (3) the use of information technology has a positive and significant effect on the quality of financial statements directly, however if it mediated by organizational commitment the result show not significant effect.

Keywords:- *Internal Control, Human Resources Competency, Use of Information Technology, Organizational Commitment, Quality of Financial Statements.*

I. INTRODUCTION

One of the aspect of reformation that has received attention nowadays is the issue of regional autonomy policy. The implementation of regional autonomy in Indonesia has not been able to significantly improve the regional welfare including increasing on the performance of regional governments (Nirwana and Haliah, 2018). Local government performance is the result of government activities and programs that are to be or have been achieved in relation to the use of the budget with measured quantity and quality (PP No.8/2006). The evaluation of the performance of regional government is also related to the evaluation of each regional company. This is related to one another because regional companies are regional government policy established under law Number 5 of 1962. The purpose of regional company according to the law is to participate in the implement of regional development, and nation economic development in the framework of the economy guided to find the needs of the people by prioritizing industrialization, peace and enjoyment of the work within the company, towards a just and prosperous society.

Regional companies are one of the solution that made by the regional government to strengthen regional revenues sourced from Regional Original Revenue. On the other hand, regional companies are also expected to be able to trigger growth and regional economic development (engine of growth), so that it can cause on large multiplier effect (Langelo et al., 2017).

One of the accountability of the performance of regional companies formed is the financial statements. Good financial statements are reviewed from the theory that financial statements can be used as a basis for decision making, so that the accounting information presented can be obtained by its users (Bodnar and Hapwood, 2004; Hilton et al., 2000; Hongren et al., 2003; and Wilkinson et al., 2000), while the financial statements are said to be quality if it meets the criteria of qualitative characteristics. The main qualitative characteristics of financial statements are relevant, reliable, comparable, and can be understood (IAI, 2009).

The problems that occur with the financial statements of regional companies in every presentment are still non-compliance with the regulations. This was conveyed by Azre (2017) that many Regional-Owned Enterprises (BUMD) were run inefficiently due to political intervention, centralization and poor management. The waste of funds occurred because of some managers are lack of expertise, overlapping sectoral arrangements regarding BUMD, and problems of supervision and guidance of BUMD (Azre, 2017; Ambar et al., 2015).

The fact that human resources are an important factor for creating quality financial reports is because of those who apply for Financial Accounting Standards are human (Indriasih, 2014). Research conducted by Triantoro and Nugraha (2014); Nirwana and Haliah (2018); Afnany et al. (2018); Silaban (2017); Rijalulfikri (2017); Septarini and Papilaya (2016); and Maksyur (2015) found a positive and significant effect between human resources on the quality

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of financial statements. However, the results of research Syarifudin (2014), do not support this by providing empirical evidence that human resources do not have a significant influence on the quality of local government financial reports. Similarly, the results of the study of Karmila et al. (2014) which shows that human resources do not have an influence on the reliability of local government financial reports.

Another factor that can affect the quality of financial statements in regional companies is the internal control system. If internal control is implemented properly within the organization it will produce quality financial statement information (Rijalulfikri, 2017). Internal control which is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial statements, security of State assets, and also adherence to statutory regulations (Government Regulation Number 60 Year 2008).

An adequate internal control system will influence the application of accounting standards, and directly improve the quality of financial reporting (Rijalulfikri, 2017). Supporting research results, namely Syarifudin (2014), that with effective internal control will be able to minimize the risk of errors in the preparation and presentation of financial statements, so that the application of government internal control systems is very helpful for government management in achieving the goals set, especially in order to improve reliability of financial statements. Different results were found in several studies, including research conducted by Septarini and Papilaya (2016) and Anggraeni and Riduan (2014) showed that the internal control system had no effect on the quality of local government financial reports.

The use of information technology is also able to assist in the financial reporting process so that it can produce quality information. Nugroho et al. (2018) states in the results of their research that there is an influence of information technology on the quality of financial statements, and by implementing an internal control system properly, can ensure that information technology is useful to minimize errors and improve the quality of financial statements.

The statements above are in accordance with research conducted by Maksyur (2015) and Rijalulfikri (2017), both of them find empirical evidence that the use of information technology has a positive and significant effect on the quality of financial statements. This means that the greater utilization of information technology in a company, the better the quality of financial reports will be. In contrast to the results of Prapto's research (2010), the use of information technology has no significant effect on the reliability of local government financial reporting. This is due to information technology that is not or has not been used optimally, the internet network that has not been connected to the maximum, the availability of inadequate computers, and the implementation of information technology that requires no small cost, so it cannot support the presentation of reliable financial statements (Anggraeni and Riduan, 2014).

Xu et al. (2003) states that information will be useful if the information can support decision making and can be understood by users. Based on the experts' definition of organizational commitment, which is a process for individuals (employees) in identifying themselves with the values, rules, and goals of the organization. Therefore, organizational commitment is one factor that can affect the quality of information presented in financial statements (Anggriawan and Ivan, 2018).

Compliance theory explains the effect of individual compliance behavior in the socialization process. Individuals tend to obey laws that are considered appropriate and consistent with their internal norms, namely normative commitment through morality means obeying the law because the law is considered a normative commitment through the legitimacy of compliance with the rules because the legal drafting authority has the right to dictate. In the context of the company, employees with high organizational commitment will use the information they have to prepare financial statements to be relatively in line with standards. In addition, organizational commitment can be a psychological tool in running an organization to achieve the expected performance (Hastuti and Anik, 2007; Chong and Chong, 2002; and Wentzel, 2002). Through organizational commitment, compliance will be maintained in the presentation of financial statements that can be relied upon in accordance with Financial Accounting Standards. Research conducted by Suwanda (2014) concluded that organizational commitment has a significant positive effect on the quality of financial statements. The same thing was shown by Maksyur (2015), Septarini and Papilaya (2016), and Triantoro and Nugraha (2014), in their research explained that organizational commitment affects the quality of financial statements. Committed employees are needed to optimize all information held to make good and reliable financial reports and in accordance with applicable regulations (Maksyur, 2015).

Based on the explanation above, the importance of evaluating the quality of financial statements is very influential on the information generated. Based on this background the researcher raised the title "The Effect of Internal Control, Human Resource Competence and The Use of Information Technology on the Quality of Financial Statements with Organizational Commitment as Intervening Variables."

II. LITERATUR REVIEW

A. Stewardship Theory

Management theory is part of the agency theory that describes conditions where management does not have the motivation for individual goals, but more to achieve the goals of main outcome for the benefit of the organization (Donaldson et al., 1991). Stewardship Theory explains the working relationship between two parties, the owner and servant (Davis et al., 1997; Donaldson et al., 1991), as well as explaining the relationship from the relationship and structural perspective.

The implication of the management theory to this research is it can explain the existence of each regional company which was established based on capital that was not finalized from the APBD. Therefore, management (flight attendants) can help to carry out their duties and functions appropriately, produce quality of financial statements mandated in order to make public services can be maximize. To carry out these responsibilities, the stewards set all the requirements and expertise to provide quality financial reports.

B. Usefulness of Decisions Theory

Decision usability theory includes the requirements of the quality of accounting information that is useful in decisions that will be taken by users. Decision usability theory is a reference for the compilation of the Financial Accounting Standard Boards (FASB) conceptual framework, which is the Statement of Financial Accounting Concepts (SFAC) applicable in the United States (Staubus, 2000). In SFAC No. 2 about Qualitative Characteristics of Accounting Information is described hierarchy of the quality of accounting information in the form of primary quality, content and secondary quality. The primary quality forms of accounting information that are useful in decision making are relevant value and reliability. According to the FASB relevant values and reliability are the two main qualities that must be met so that accounting information is useful in decision making. Relevant values can be classified as information capacity to make a difference in decision making by information users. While reliability is defined as the quality of the guarantee that the information is rationally free from errors and biases, and can represent what is described.

III. HYPOTHESIS

Based on the interrelationship between the concepts and previous research, this study will examine and analyze the effect of internal control, human resource competencies, and the use of information technology on the quality of financial statement information with organizational commitment as an intervening variable. Thus, the conceptual framework to help understand this research can be described as follows.

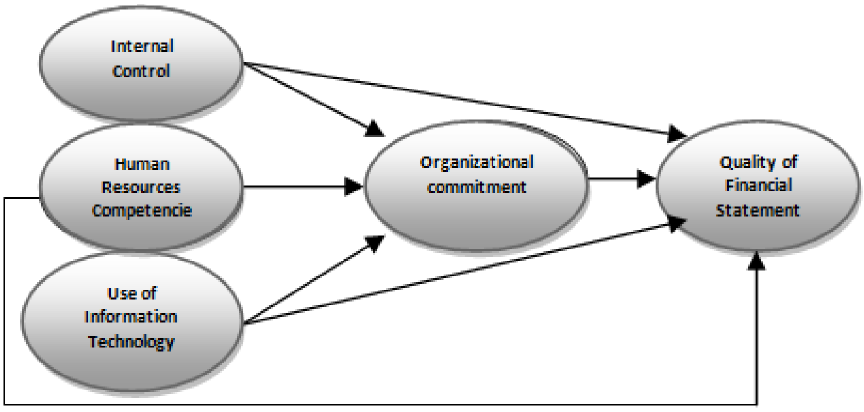

Fig 1:- Conceptual Framework

The hypotheses put forward by researchers are as follows:

- H1: Internal control has a positive and significant effect on the quality of financial statements, both directly and indirectly through organizational commitment.
- H2: Human resource competence has a positive and significant effect on the quality of financial reports, both directly and indirectly through organizational commitment.
- H3: The use of information technology has a positive and significant effect on the quality of financial reports, both directly and indirectly through organizational commitment.

IV. RESEARCH METHOD

This study involves three variables, namely the independent variable consisting of internal control, human resource competence, use of information technology, and the dependent variable, namely the quality of financial statements and mediating variables, namely organizational commitment. This study shows the effect of the three independent variables through mediating variables or not through mediating variables on the quality of financial statements. This research was conducted at regional companies in South Sulawesi Province. The population in this study are leaders or who have a connection with research objectives such as Directors and Managers or Heads of Finance at each regional company in South

Sulawesi Province. The sample in this study was the entire population (saturated sample).

The data analysis technique used in this research is SEM (Structural Equation Modeling) with Partial Least Square (PLS) approach, starting from the measurement of the model (outer model), the structure of the model (inner model), to testing the hypothesis.

A. Evaluation of the Outer Model or Measurement Model

- *Validity Test*

This test is used to validate the research model that is built which includes construct validation (convergent validity and discriminant validity). Convergent Validity is evaluated using Average Variance Extracted (AVE) whose value must be more than 0.5 (Ghozali, 2006).

- *Reliability Test*

This test is used to determine the accuracy of data collection devices that show the level of accuracy and stability. Reliability test is done by looking at the value of composite reliability above 0.70. Reliability tests can be performed on questions by looking at the Cronbach Alpha correlation coefficient. If the Cornbach Alpha coefficient> 0.70, then the indicator is reliable (Hair et al., 2006). Early research from the development of measuring scale loading values 0.5 to 0.6 is considered sufficient.

B. Evaluation the Inner Model or Structural Model

An evaluation of the inner model is carried out to ensure that the structural model that is built is robust or accurate. This means that measurements are made according to the model and the data. To evaluate the structural model of PLS, it is done by looking at several indicators, namely the coefficient of determination (R2), Predictive Relevance (Q2), and Goodness of Fit Index (GoF).

The coefficient of determination can be seen from the R-square. R-square can be used to assess the effect of certain independent latent variables on the dependent latent variable, whether it has a substantive effect (Ghozali, 2015). Furthermore, the R-square value is between 0-1, with provisions getting closer to 1 means that the better. To assess the Predictive Relevance (Q2) and Goodness of Fit Index (GoF) on the PLS model, a manual calculation is performed. Assess Predictive Relevance (Q2) using the following formula.

Q2 = 1-(1-R1) (1-R2)… (10Rp2)

Where, R1, R2 ... ... Rp. 2 is the R-square exogenous variable in the equation model. The quantity of Q2 is equivalent to the total determinant coefficient R2 in the path analysis. Furthermore, the Q-square value> 0 indicates the model has predictive relevance, conversely if the Q-square value <0 indicates the model has less predictive relevance. Meanwhile, to assess the Goodness of Fit Index (GoF) that's the following formula is used.

GoF = $\sqrt{AVE}$ x R2

From the same source of the small GoF, it value was 0.1, the medium GoF value was 0.25, and the large GoF value was 0.38 (Tenenhaus et al., 2004).

C. Hypothesis Testing

Hypothesis testing is done by t test statistics by looking at the value of t (t-test) and p value (Sig). T value (t-test) and p value can be seen from the PLS test results from the value of the path analysis coefficient (path coefficient). Significant testing is carried out to determine whether the independent latent variable influences the dependent latent variable, so that each independent latent variable can be relied upon. The significance value of alpha (α) is set at 10% (0.1), because the effect can be positive and negative.

V. RESEARCH RESULT

A. Assess the Outer Model or Measurement Model

- The outer model value or the correlation between constructs and variables at first did not meet the convergent validity because there were still indicators that had a loading factor value below 0.60. However, the modification of the model is done by using indicators that have a loading factor value below 0.60. The modification model as shown in Table 5.7 shows that all loading factors have values above 0.60 so that the constructs for all variables have been eliminated from the model.
- Discriminant Validity

The test results show that some loading factor values for each indicator of each of the other latent variables. This means that each latent variable has good discriminant validity where some latent variables still have gauges that are highly correlated with other constructs. It still has the biggest loading factor value compared to the loading value if it is associated with a variable

- Reliability and Average Variance Extracted (AVE)

Validity and reliability criteria can also be seen from the reliability value of a construct and the value of the Average Variance Extracted (AVE) of each construct. The construct is said to have high reliability if the composite reliability value is 0.70 and AVE is above 0.50. Table 1 presents the Composite Reliability, Cronbach Alpa and AVE values for all variables.

Variable	Cronbach's Alpa	Composite Reliability	Average Variance Extracted
Internal Control	0.810	0.858	0.504
Human Resources Competencies	0.942	0.942	0.646
Use of Information Technology	0.805	0.871	0.630
Organizational Commitment	0.892	0.915	0.608
Quality of Financial Statement	0.900	0.924	0.674

Table 1:- Construction Reliability Test Results
Sources: Processed of primer data, 2019

Based on table 1 it can be concluded that all constructs meet the reliable criteria. This is discussed with the composite reliability values at 0.70 and AVE above 0.50 proposed recommended criteria.

B. Testing the Inner Model or Structural Model

The test results show the R-Square variable organizational commitment of 0.580, it shows that the independent variable in explaining the dependent variable is 58% (rounded off), the rest is explained by other variables examined in this study. R-square variable of financial statement quality of 0.786 shows that the independent variable in explaining the dependent variable is 79% (rounded off), the rest is explained by other variables not examined in this study.

After knowing the R-square value, the PLS model was also evaluated by looking at Q-square and GoF predictive relevance for the construct model. This means that the measurement is used to measure the suitability of the model with data.

$$
\begin{aligned}
Q2 &= 1 - (1 - R1^2)(1 - R2^2) \ldots\ldots (1 - Rp^2) \\
&= 1 - (1 - 0{,}580^2)(1 - 0{,}786^2) \\
&= 1 - (0{,}664)(0{,}382) \\
&= 1 - 0{,}254 \\
&= 0{,}746
\end{aligned}
$$

$$
\begin{aligned}
GoF &= \sqrt{AVExR2} \\
&= \sqrt{0{,}674 \; x \; 0{,}786} \\
&= 0{,}728
\end{aligned}
$$

From the results of manually calculating the value of Q-square is 0.746 while the value of the lowest GoF is 0.728, which is at a large level. So from the test results shows that R2, Q2 and GoF values model that has been formed is rebust, meaning that the model is in accordance with the data, so that further testing can be done. The next test in question is testing the hypothesis.

C. Hypothesis Testing

The significance of the estimated parameters provides very useful information about the relationship between the research variables. The basis used in testing hypotheses is the value contained in the output result for inner weight. Table 2 provides estimated outputs for testing structural models.

Variabel	Original Sample Estimate	Mean of Subsamples	Standar Deviation	T-Statistics	P-Value
SPI → KO	0,756	0,701	0,213	3,547	0,000
SPI → LK	0,323	0,290	0,182	1,776	0,076
SDM → KO	-0,517	-0,374	0,216	2,390	0,017
SDM → LK	-0,292	-0,222	0,202	1,444	0,149
TI → KO	0,390	0,347	0,198	1,963	0,050
TI → LK	0,524	0,472	0,153	3,423	0,001
KO → LK	0.389	0.432	0.173	2.247	0.025

Table 2:- Result for Inner Weight
Sources: Processed of primer data, 2019

VI. DISCUSSION

H1: Internal Control has a positive and significant effect on the Quality of Financial Statements both directly and indirectly through Organizational Commitment

The test results show that the proposed hypothesis is **accepted**. That is, in the proposed hypothesis there is a direct relationship that has a positive and significant effect, and an indirect relationship of internal control on the quality of financial statements through organizational commitment, also obtained significant results.

The results of direct testing of internal control on organizational commitment shows that there is a positive and significant influence. This is in line with the objectives of internal control stated in Permendagri No. 21 of 2011 is to improve the performance of transparency and accountability in financial management which is reflected through financial statement information. It is also explained in Government Regulation No. 60/2008 concerning the Internal Control System that the Internal Control System is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities , the reliability of financial statements, the safeguarding of State assets, and compliance with laws and regulations. So that if internal control is properly applied to regional companies, one of them can benefit the results of quality financial statement information.

The indirect test results of the influence of internal control on the quality of financial statements through organizational commitment shows a positive and significant effect. This indicates that both directly and through mediation of organizational commitment, the existence of internal controls that are well implemented and supported by organizational commitment that is also high, will further improve thequality of financial statements.

This study supports the decision-use theory in which information in financial statements must contain components that should be considered by the information presenters in order to meet the needs of decision makers. In SFAC No. 2 about Qualitative Characteristics of Accounting Information describes the hierarchy of the quality of financial statement information in the form of primary quality, content and secondary quality. Financial statements must be presented in accordance with Financial Accounting Standards, which are relevant, reliable, comparable and understandable. In order to meet the qualitative characteristics criteria of the financial statements, regional companies are required to improve the internal control system.

The results of this study support previous research, Onyulo (2017), which proves that individual internal control has a high influence in playing an important role in the quality of financial statements in the public sector. If public sector entities strengthen internal controls, this can improve the quality of financial reporting which is a determinant of the wise use of public resources.

The study of the influence of internal control on the quality of financial statements conducted by Silaban (2017) also found similar results, namely the presence of a positive and significant influence on the relationship of internal control affecting the quality of the financial statements ingovernmentof Serdang Bedagai district. This research also shows the influence of organizational commitment as a moderating variable that is able to strengthen the relationship between internal control and the quality of financial reports in Serdang Bedagai Regency. It is stated that committed employees or officials are really needed to optimize all information held to produce good and reliable financial reports.

H2: Human resource competence has a positive and significant effect on the quality of financial statements, both directly and indirectly through Organizational Commitment

The test results show that the hypothesis proposed was **rejected.** Thus the hypothesis which states that there is an influence of human resource competence empirically on the quality of financial statements cannot be proven. Similarly, the indirect effect of human resource competencies on the quality of financial statements is mediated by organizational commitment. The hypothesis proposed for this indirect relationship also cannot be proven empirically. The variable organizational commitment did not succeed in being a mediator of human resource competence on the quality of financial statements.

The results of this study contradict with the research of Triantoro and Nugraha (2014) on the Effect of Employee Competency and Organizational Commitment on the Quality of Regional Government Work Unit Financial Reports (SKPD) in Bandung, which results in the conclusion that competency and organizational commitment together influence the quality of financial statements . This means that the more competent the employees are, especially in the field of finance or who are preparing financial reports, the better the quality of the financial statements produced. In addition, organizational commitment also plays a role in increasing the achievement of organizational goals. When an employee has a high commitment to what is achieved by the goals of the organization, the better the output will be, and vice versa. If these two variables are linked it will also create very good conditions in order to achieve organizational goals.

The results of this study are in line with the research that conducted by Dachi et al. (2019) which provides empirical evidence that human resource competence does not significantly affect the quality of financial statements. This research proves that every employee who works in the Governmentof South Nias Regency is inconsistent and does not have the competence in accounting and preparing financial statements. Syarifuddin (2014) also shows empirical evidence that is in line with this study. The purpose of his research is to determine the effect of human resource competence and the role of internal audit on the quality of local government financial reports either directly or mediated by SPIP. From the results of Syarifuddin's research (2014) it was also found that the effect of human resource competence on the quality of financial statements was not significant.

H3: The use of information technology has a positive and significant effect on the quality of financial statements, both directly and indirectly through organizational commitment

The test results show that the proposed hypothesis is **partially accepted.** This means that directly the influence of the use of information technology on the quality of financial statements has a positive and significant effect, but if mediated by organizational commitment, the test results will not significantly influence. This shows that the high utilization of information technology will have an impact on the quality of financial statements of regional companies, even though employees do not have high organizational commitment. The results of this study provide evidence that the use of information technology in companies greatly affects the quality of financial reports produced by regional companies.

This finding is in line with research conducted by Silaban (2017), and Afnany et al. (2018) who found that the use of information technology had an influence on improving the quality of financial reports at the local government level, as well as at regional hospitals. The non optimal application of information technology will also affect to the low quality of financial statements.

Information technology has an important role in helping to achieve organizational goals, so as to achieve the goal of creating quality reports and meeting the criteria that serve as benchmarks for the quality of financial statement information, adequate information technology support is needed (Rijalulfikri, 2017). Financial reporting activities without the support of information technology or carried out with manual work processes, will have an impact on the effectiveness, efficiency, and also the accuracy of the data and information presented. This in turn can hamper the decision making process.

The theory of the use of accounting information decisions becomes the basis that financial report presenters in regional companies should consider to provide supporting facilities and infrastructure that are appropriate to technological developments in order to meet the qualitative characteristics of financial statements. This can increase the trust of users of accounting information in the presentation of financial statements if the reports are prepared using internet-based information technology.

VII. CONCLUSION

Based on the results of data analysis and discussions that related to the influence of internal control, human resource competencies, and the use of information technology on the quality of financial statements with organizational commitment as an intervening variable in Regional Companies in South Sulawesi Province, the following results are obtained:

- Internal control has a positive and significant effect on the quality of financial statements both directly and through organizational commitment. The test results indicate that the better the application of internal control in regional companies, the higher the quality of financial statements will be, both directly and mediated by organizational commitment.
- Human resource competence is negative and not significant to the quality of financial statements both directly and through organizational commitment. The results of testing of human resources do not support the creation of quality financial reports on the approval of regional companies, either directly or mediated by organizational commitment.
- The use of information technology has a positive and significant effect on the quality of financial statements directly, but indirectly through intermediaries, organizational commitment does not significantly influence. Test results indicate that the use of information technology is very helpful on producing higher quality of financial statement even though it is not supported by organizational commitments that owned by employees.

Based on the conclusions of the study, those are the following recommendations that recommended by researcher.Next on, it is recommended to increase the population of data. This can be done by increasing the number of research sites such as expanding the research area. In addition, further research is expected to add other variables that allow an influence on the quality of financial statements.

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