

CHAPTER II LITERATURE REVIEW

A. Theoretical Framework

1. Stewardship Theory

This study uses the stewardship theory. Stewardship theory has the roots of psychology and sociology, which are designed to explain the situation where the manager is a steward and acts in accordance with the interests of the owner (Donaldson & Davis, 1991). In the stewardship theory, managers will behave according to mutual interests. When the interests of the steward and the owner are not the same, the steward will try to work together rather than oppose it, because the steward feels the common interest and behaves according to the owner's behavior is a rational consideration because the steward looks more at the effort to achieve organizational goals.

Regarding the existence of public sector organizations, the more public an organization is, the more fundamental the stewardship theory is. The need for public sector accounting is based more on the stewardship theory, where managers of public sector organizations need accounting in order to carry out their functions. Requested or not requested by principals will continue to provide information because the information provider is one of the functions that it must perform as a good steward.

The stewardship theory is with the fulfillment of public rights, namely:

a. Right to know

It is the right of the public to know about government policies, to know the decisions taken by the government, and to know the reasons for certain policies and decisions.

b. Right to be informed

It is the right of the community to be given a clear explanation of certain issues which have become public debates.

c. Right to be heard and listened to

It is up to the public as users of public services which require information on cost, price, and quality of services provided.

The implication of the stewardship theory on this research is that it can explain the existence of performance in the regional device organization. One of the most important performance is the competency of human resources as a subject that manages its performance, with quality financial reports produced that can describe the existence of performance itself where managers are able to make financial accountability reports that have been mandated to him for the benefit of the public or decision-makers so that the welfare of the community can be maximally achieved.

In addition to competency of human resources, other factors that influence the existence of performance in regional device organization are the use of information technology itself, because by utilizing information technology, it can create an existence of government

performance which results in financial reports that are easily and quickly accessed by the public so that the public interest can be met to the fullest.

Another factor that can affect the existence of manager's performance as regional work unit is an understanding of the applicable Local Government Financial Accounting Standards, which serves as a reference in the preparation of local government financial reports for the creation of quality financial reports that will be used for public or decision-makers.

2. Organizational Theory

Organizational theory is a theory that studies performed in an organization. One study of organizational theory, including discussing how an organization carries out functions and actualize the organization's vision and mission. Furthermore, also how an organization affects and is influenced by the people in it and the work environment of the organization.

According to Lubis and Husein (1987), organizational theory is a collection of knowledge that talks about the mechanism of cooperation between two people or more systematically to achieve a predetermined goal. Organizational theory is a theory to study cooperation in each individual.

3. Financial Statements

Indonesian Accountants Association (2012: 5) defines financial statements as a structure that presents the financial position and financial performance in an entity. The general purpose of these financial statements is for public purposes, such as presenting information about financial positions, financial performance, and cash flow from entities that are very useful for making economic decisions for its users.

Local government financial statements have a goal that is almost the same as the financial statements of other entities in general, namely to present a set of information that will assist in decision making and also to predict and make the entity's future prospects. Predictions and prospects originating from local government financial statements can be in the form of an estimate of the amount of a resource that will be generated from an activity and the costs for subsequent activities or an overview of the risks that may be faced and information on future uncertainties.

Based on the government regulation number 8 of 2006, article 10 paragraph (1) the Head of regional device organization as the Budget user prepares the Financial Statements as referred to in article 5 paragraph (2) Financial Statements of the State Ministries/Institutions/Regional device organization at least consisting of Budget Realization Reports, Balance Sheets and Notes to Reports Finance.

- a. Budget Realization Report is a report that presents financial information managed by the central/regional government, such as revenue realization, expenditure, transfers, surplus/deficit, financing, and the remaining more/less budget financing, each of which is compared with its budget in one period.
- b. Statement of financial position is a report that presents financial information in the form of an entity's financial position regarding assets, liabilities and fund equity on a certain date.
- c. Notes to the Financial Report are reports that present the information contained in the budget realization report and statement of financial position, notes to financial statements also contain information about policies accounting used by reporting entities and other information that is required and recommended to be disclosed in government accounting standards.

The implications of financial statements in this study serve to compile financial reports on local governments, especially regional device organization, in preparing financial reports, the Regional Government refers to Government Accounting Standards, Government Regulation No. 24 of 2004 concerning Government Accounting Standards. The budget realization report presents an overview of the sources, allocations, and uses of economic resources managed by the Regional Government, which illustrates the comparison between the budget and its realization in one reporting

period. While the Regional Balance Sheet describes the financial position of the Regional Government regarding assets, liabilities, and fund equity on a certain date. While the notes to the financial statements contain narrative explanations or details of the numbers listed in the budget realization report, and statement of financial position. The notes to the financial statements also provide information about accounting policies used by regional governments and other information that is required and recommended to be disclosed in government accounting standards and expressions needed to produce reports fairly.

4. Human Resources

According to MTE Hariandja (2002), Human Resources is one of the most important factors in a company besides other factors such as capital. Human Resources must be well managed to improve the effectiveness and efficiency of the organization.

Human resources are one of the main foundations and also the most important foundation that must be owned by a government institution, human resources have a very important role in activities or activities carried out by government institutions. Without machines, government institutions can still be run by utilizing labor, but without labor, a government agency will not be able to walk at all even with the help of even sophisticated machines.

In the framework of good public financial management competent human resources is necessary to have the characteristic of skills, knowledge, and attitude. What is meant by knowledge here is that local governments need human resources who have an educational background in accounting, have experience in using software in the field of accounting, therefore quality human resources are needed and are expected to understand and apply the logic of accounting correctly, so financial statements produced is in accordance with predetermined criteria.

5. Information Technology

According to Martin (1999) Information technology is not only limited to information technology (hardware and software) used to process and store information, but also includes communication technology that sends information. In accordance with Government Regulation No. 56 of 2005, the government is required to utilize information technology to manage data to be faster, more efficient, and effective. The use of information technology is a benefit expected by users of information technology in completing tasks (Thomson, et al. in Wijana, 2007).

Technology developments in the form of the internet led to the term e-government, and as a consequence, the government began to adapt to the development of technology . E-government is the utilization of information technology application conducted by the

government, so the government can communicate various matters to various parties, either the public, investors, creditors, or parties concerned with relevant government information.

6. Regional Financial Accounting System

The definition of Government Accounting Systems according to Government Regulation No. 24 of 2005 concerning Government Accounting Standards: are a series of manual and computerized procedures ranging from data collection, recording, summarizing and reporting on government financial position and operations.

The regional government in preparing financial statements must comply with the established standards, namely Government Accounting Standards. The Regional Financial Accounting System is a series of procedures starting from the process of collecting data, recording, summarizing to financial reporting in the framework of accountability for the implementation of the Regional Budget which can be done manually or using computer applications (Minister of Home Affairs Regulation Number 59 of 2007).

According to Government Regulation Number 24 of 2005, Government Accounting Standards are the accounting principles applied in compiling and presenting financial statements of regional governments. One of the objectives of the Regional Financial Accounting System is to provide financial information that is complete, and accurate so that it can present reliable and relevant

financial reports, which can be accounted for and can be used by various external parties. External parties that have an interest in the regional government either directly or indirectly referred to as stakeholders, namely:

1. Regional House of Representatives;
2. Central government;
3. Other regional governments (provinces and districts/cities);
4. The Audit Board of Indonesia;
5. Investors, creditors, and donors;
6. Society.

Accounting activities at regional device organization include the recording of income, expenditure, assets, and other than cash. The process is carried out by the Financial Administration Officer based on the source documents submitted by the treasurer. Meanwhile, the financial statements that must be made by the regional device organization include the Budget Realization Report, Statement of Financial Position, and Notes to Financial Statements. Therefore, a great understanding of the regional financial accounting system is needed so that it can produce and present good, accountable, and useful regional financial statements for interested parties and economic decision-makers.

7. Organizational Commitment

Robbins and Judge (2007) define commitment as a condition where an individual sits with the organization and its goals and desires to maintain its membership in the organization. Commitment to the organization means more than just formal membership because it includes the attitude of liking the organization and the willingness to seek a high level of effort for the interests of the organization for the achievement of goals. Based on this definition, organizational commitment includes elements of loyalty to the organization, involvement in work, and identification of organizational values and objectives.

Mowday as quoted by Sopiah (2008) states that there are three aspects of commitment, including:

- a. An affective commitment which is related to the desire to be attached to the organization. Individuals stay in organizations because of their own desires. The keyword to this commitment is (want to);
- b. Continuance commitment is a commitment based on rational needs. In other words, this commitment is formed on the basis of profit and loss, considered for what must be sacrificed if it will settle in an organization. The keyword to this commitment is the need to survive (need to);

- c. Normative Commitment is a commitment that is based on the norms that exist within the employee, containing the individual's beliefs about responsibility for the organization. He felt he had to endure because of loyalty. The key to this commitment is the obligation to stay in the organization (ought to).

Questioning commitment is the same as questioning responsibility. With the existence of organizational commitment, someone will be serious in carrying out their responsibilities, but low commitment will reflect the lack of responsibility for someone in carrying out their duties.

B. Previous Research Results

To conduct the research, it is inseparable from research carried out by previous researches with the aim of strengthening the results of the research that is being carried out. In addition, it also aims to compare with previous research. The following is a summary of the results of previous research conducted by researchers during their research.

1. The research was conducted by Elvin Andrianto (2017) with the title "Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern Pemerintah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Komitmen Organisasi Sebagai Variabel Moderasi (Studi Empiris Pada Satuan Kerja Perangkat Daerah di Kabupaten Sleman). This research aims to

determine the effect of capacity of human resources, use of information technology, and government internal control system on the quality of local government financial reports with organizational commitment as a moderating variable. The method of collecting data in this study uses questionnaire techniques. The number of samples in the study was 114 financial managers at the Sleman Regional Work Unit. The results showed that (1) HR capacity had a positive effect on financial report of local government Quality, (2) Utilization of Information Technology had a positive effect on financial report of local government Quality (3) Government Internal Control System had a positive effect on the financial report of local government Quality (4) Organizational Commitment could not strengthen capacity human resources on the Quality of financial report of local government (5) Organizational Commitment cannot strengthen the influence of Utilization Information Technology on the Quality financial report of local government, and (6) Organizational Commitment cannot strengthen the influence of the Government's Internal Control System on the Quality financial report of local government;

2. The research was conducted by Muhammad Rifky Alamsyah, Sri Rahayu and Muhamad Muslih (2018) with the Title "Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi Keuangan Daerah (SAKD), Pemanfaatan Teknologi Informasi, Dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Daerah

(Studi Empiris Pada Satuan Kinerja Perangkat Daerah Kota Depok)”.

This study provides an overview and empirical evidence regarding the competence of human resource, application of regional financial accounting system , Utilization of Information Technology, and government internal control system in the Depok City. The questionnaire distributed to regional work unit employees amounted to 89 employees. The results showed that the competence of human resource, application of regional financial accounting system, Utilization of Information Technology, and government internal control system had a positive effect on the quality of local government financial reports.

3. The research was conducted by Debby Nadya Edlin (2018) with the title "Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Intern Pemerintah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Komitmen Organisasi Sebagai Variabel Moderating (Studi Empiris Pada OPD Kota Dumai)”. The population in this study were all Dumai City regional work unit officers. The sample in this study were 81 people who were selected using purposive sampling. The analysis in this study was carried out using WarpPLS 5.0. The results of this study indicate that the capacity of human resources and utilization of information technology affect the quality of financial statements while the government's internal control system is not in the quality of

financial statements. organizational commitment moderates the relationship between human resource capacity and information technology utilization in the quality of financial statements. However, organizational commitment does not moderate the relationship between the presentation of the government's internal control system on the quality of financial reports.

4. The research was conducted by Surya Adhitama (2017) with the Title "Pengaruh Penerapan Standar Akuntansi Pemerintah, Sistem Akuntansi Keuangan Daerah, dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Kasus pada Kabupaten Ogan Hilir)". This study provides an overview and empirical evidence regarding the application of government accounting standards, regional financial accounting system, and competence of human resources on the quality of local government financial statements. The questionnaire distributed to regional work unit employees amounted to 24 regional work units. The results showed that the application of government accounting standards, regional financial accounting systems, and competence of the human resources have a positive effect on the quality of local government financial statements.
5. The research was conducted by Fernando Andreas Mamahit, Julie Sondakh, Ventje Ilat (2017) with the title "Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, dan Penerapan

Sistem Akuntansi Keuangan Daerah terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Pada SKPD Kabupaten Minahasa Selatan)”. The number of population and sample of this study were 82 respondents. Based on the results of the research conducted, it can be seen that the human resource competency, utilization of information technology, and application of regional financial accounting systems have a positive effect on the quality of financial reports information on the regional work unit in Southern Minahasa.

C. Hypothesis Development

1. Effect of Human Resources on the Quality of Financial Statements

According to Sonny Sumarsono, the definition of human resources can be divided into two. First, human resources contain the meaning of work effort or services provided in a production process (in this case, human resources describes the quality of business that can be given by someone to produce a product in the form of goods or services in a certain period of time), and second, the source human power concerns every person who is able to carry out work activities by providing services both energy and knowledge. Based on the above understanding it can be concluded that the role of human resources is very influential in the activities carried out by regional device organization, especially as agents of accountability for local government financial reports, quality human resources will produce

quality financial reports as well, while the failure of human resources to understand and apply logic accounting will have an impact on financial statement errors and will also affect the users of the financial statements.

The implication of organizational theory on this research is that it can explain the existence of performance in the regional device organization. One of the most important performance is the competency of human resources contained in it as a subject that manages its performance, if human resources contained in regional device organization have high competencies, such as knowledge, skills, and abilities in accounting, the objectives to be achieved will be fulfilled, namely providing quality financial reports and this relates to stewardship theory, with quality financial reports that have been produced can describe the existence of regional device organization performance itself, where regional device organization is able to make accountability reports finance that has been entrusted to him for the benefit of the public or decision-makers so that public welfare can be maximally achieved.

This is supported in the research conducted by Edlin (2018) which shows that human resource capacity influences the quality of financial reports, and research conducted by Andrianto (2017) which shows that human resource capacity has a positive effect on the quality financial statements of local government. This is also supported by research

conducted by Mamahit et al. (2017) which shows that the capacity of human resources partially and simultaneously has a positive effect on the quality of local government financial reports. However, the research conducted by Alamsyah et al. (2018) shows that the quality of human resources does not affect the quality of local government financial reports.

Based on the description above and the results of previous research, this study is intended to reexamine the relationship between the quality of human resources to the quality of regional device organization financial reports.

H₁: Human Resource Competency has a Positive Effect on the Quality of the Financial Statement Information of the Regional Device Organization of Bantul Regency.

2. The Effect of Information Technology Application on the Quality of Financial Statements

Mc Keown (2001) defines Information Technology as all forms of technology used to create, store, change, and use information in all its forms. Information technology includes computers (mainframe, mini, micro) software, databases, networks (internet, intranet, electronic commerce, and other types of technology-related (Wilkinson, et al., 2000). Information technology as well as computer technology (hardware and software) for the process and storage of information

also functions as a communication technology for information dissemination.

The implications of theoretical theory in this research are that it can explain the existence of performance in regional device organization have the ability to implement technology so regional device organization can produce the good quality of financial statement, in general technology can be defined as a tool or machine that is used to facilitate humans in solving various kinds of problems or jobs found in the world of work, therefore, using software-based technology can reduce human error, the results of data that have been processed faster compared want manually, and the creation of accuracy in financial report writing. Implementation of a more efficient government and information that is easily accessed by the public through the internet, so that people can make decisions correctly and accurately. Based on the explanation above the use of information technology in regional device organization can create an increase in existence performance in regional device organization, so that by utilizing regional device organization technology capable of producing financial reports that are easily accessible to the public that are more accurate and fast so that public interests can be met to the fullest.

This is supported by the research conducted by Edlin (2018) which that utilization of information technology affects the quality of financial reports, research conducted by Andrianto (2017) shows that

utilization of information technology has a positive effect on the quality of local government financial report, research conducted by Alamsyah et al. (2018) shows that the use of information technology has a positive effect on the quality of local government financial reports, research conducted by Mamahit et al. (2017) shows that use of information technology has a positive effect on the quality of local government financial reports.

Based on the description above and the results of previous research, this study is intended to reexamine the relationship between the use of information technology to the quality of regional device organization financial reports.

H₂: Application of Information Technology has a Positive Effect on the Quality of the Financial Statement Information of the Regional Device Organization of Bantul Regency.

3. The Effect of Regional Financial Accounting System Implementation on the Quality of Financial Statements

According to Deddi Nordiawan (2006), Regional Financial Accounting System can be defined as follows "A series of interrelated procedures, which are used in accordance with a comprehensive scheme that aims to produce information in the form of financial statements that will be used internal and external regional government to make economic decisions". Besides that Minister of Home Affairs

Regulation Number 59 of 2007 defines Regional Financial Accounting System as a series of procedures starting from the process of collecting data, recording, summarizing, to financial reporting in the framework of accountability for implementation of the regional budget, which can be done manually or using computer applications. In addition, the regional device organization in preparing financial statements must comply with the established standards, namely Government Accounting Standards.

The implication of the stewardship theory in this study is that it can explain the existence of performance at the regional device organization with an understanding of Regional Government Financial Accounting System, Regional Device Organization is able to produce quality financial reports. "Systema" which means unity, namely the whole of the parts that have relations with each other. In general, a system is a unit consisting of components or elements that are linked together to facilitate the flow of information, to achieve a goal. In the management of state and regional finances, the government needs an accounting system needed for fund management, economic transactions that are increasingly large and diverse. to produce quality financial statements. The financial statements produced must meet the qualitative characteristics of financial statements.

If the regional device organization has been able to fulfill the qualitative characteristics of the financial statements above, the

regional device organization has been able to produce financial reports in accordance with predetermined standards, so it can be concluded that the Regional Financial Accounting System is an accounting system consisting of a set of policies, standard operating procedure, relevant, reliable and timely reports to produce information in the form of financial statements that will be used by internal parties and external regional governments to make economic decisions.

This is supported by research conducted by Adhitama (2017) shows that understanding of regional financial accounting standards positively and significantly influences the quality of regional financial statements, in addition research conducted by Mamahit et al. (2017) shows that the application of regional financial accounting systems has a positive effect on the quality of local government financial reports. In addition Alamsyah et al. (2018) shows that the application of regional financial accounting systems has a positive effect on the quality of local government financial reports.

Based on the description above and the results of previous research, this study is intended to reexamine the relationship between the application of regional financial accounting systems to the quality of regional device organization financial reports.

H₃: The Implementation of Regional Financial Accounting Systems Has a Positive Effect on the Quality of Financial

**Statements Information of the Regional Work Units of
Bantul Regency.**

4. The Influence of Organizational Commitment as Variable Moderation
in the Relation between Competency of Human Resources and the
Quality of Financial Statements Information

Robbins and Judge (2007) define commitment as a situation where an individual sits with the organization and its goals and desires to maintain its membership in the organization. Therefore, human resources who have a good commitment to working within government institutions, with competent human resources, all matters can be carried out in accordance with established procedures. Competent human resources are also a major factor in the preparation of financial statements, because it can create good financial reports that can be used by internal parties or external parties. Conversely, if human resources are not competent in their field, the impact is on the decline in performance which means that it will affect the results of the report to be produced. Therefore organizational commitment is the most important factor in determining the quality of human resources, because high organizational commitment makes individuals more concerned organization rather than personal interests and try to make the organization better. Low organizational commitment will make

individuals act according to their personal interests and carry out something outside of the specified procedure.

The implication of organizational theory in this study is describing a group of people in the regional device organization, which is carrying out joint tasks to achieve the goals or vision and mission of a government institution, so to achieve the goals or vision and mission. In addition, it also needs the benchmarks to test the effectiveness of the implementation of the internal control system in the government.. The purposes of the internal control system is to maintain wealth and organizational records, and to check the accuracy and reliability of accounting data which encourage efficiency by using resources and facilities. If the implementation of the internal control system runs well in the government, the financial statements produced will have good information values, and vice versa if the implementation of the internal control system does not work well then it will enable the financial statements produced to not have good information value. In the context of governance, officials who have high organizational commitment will use the information they have to prepare financial reports to be relatively more precise and produce financial reports that have good information value.

This is supported by the research by Edlin (2018) which shows that organizational commitment moderates the relationship between human resource capacity, in addition, a research conducted by Andrianto

(2017) shows that organizational commitment cannot strengthen the influence of human resources capacity on the quality of local government financial report.

Based on the description above and the results of previous studies, this study is intended to reexamine the influence of human resource competencies on the quality of regional device organization financial statements with organizational commitment as a moderating variable.

H4: Organizational Commitment strengthens the Relationship between Human Resource Competence towards the Quality of Financial Statements Information of the Regional Device Organization of Bantul Regency.

5. The Influence of Organizational Commitment As Variable Moderation in The Relation Between Utilization of Information Technology and The Quality of Financial Statements Information

In facing the era of industrial revolution 4.0, government employees are required to manage internet- based financial data. The real example is the use of technology in the government or commonly called e-governance, which is expected to facilitate the government in informing and publicizing policies and reporting their accountability reports. So that people are easier to get information that is in the government. In addition, the use of information technology can increase transparency, control, and accountability in the administration

of government in the context of applying the concept of Good Governance in government with the use of information technology which means that everything can be accessed easily, this can lead to increased organizational commitment owned by government employees, with the existing facilities which can increase the commitment of working employees in managing financial reports.

The implication of organizational theory in this study is describing a group of people in the regional device organization, which is carrying out joint tasks to achieve the goals or vision and mission of a government institution, so to achieve the goals or vision and mission. In addition, it also needs the benchmarks to test the effectiveness of the implementation of internal control system in the government. The purposes of the internal control system are to maintain wealth and organizational records, and to check the accuracy and reliability of accounting data which encourage efficiency by using resources and facilities. If the implementation of the internal control system runs well in the government, the financial statements produced will have good information values, and vice versa if the implementation of the internal control system does not work well then it will enable the financial statements produced to not have good information value. In the context of governance, officials who have high organizational commitment will use the information they have to prepare financial reports to be

relatively more precise and produce financial reports that have good information value.

This is supported by research conducted by Andrianto (2017) shows that organizational commitment cannot strengthen the influence of information technology utilization on the quality of local government financial reports, in addition, research conducted by Edlin (2018) shows that organizational commitment moderating the use of information technology on the quality of financial statements.

Based on the description above and the results of previous studies, this study is intended to reexamine the use of information technology on the quality of regional device organization financial statements with organizational commitment as a moderating variable.

H5: Organizational Commitment Strengthen the Relationship between Use Information Technology towards Financial Statements Information Quality of the Regional Device Organization of Bantul Regency.

6. The Influence of Organizational Commitment as Variable Moderation in Relation between Regional Financial Accounting System and the Quality of Financial Statements Information

In order to realize the financial statements of good government, a government agency requires human resources which are good also, because human resources that have competence in the field of

accounting or those who understand in the accounting field are able to understand the accounting system of the regional government as a whole in order to create quality regional financial reports. In the regional financial accounting system to process all financial transactions, assets, liabilities and government equities that produce accounting information and financial statements on time, therefore high organizational commitment greatly affects one's understanding in understanding the accounting system of regional government, with an interest in something so easily someone can understand the procedures or provisions that apply.

The implication of organizational theory in this study is describing a group of people in the regional device organization, which is carrying out joint tasks to achieve the goals or vision and mission of a government institution, so to achieve the goals or vision and mission. In addition, it also needs the benchmarks to test the effectiveness of the implementation of internal control system in the government. The purposes of the internal control system is to maintain wealth and organizational records, and to check the accuracy and reliability of accounting data which encourage efficiency by using resources and facilities. If the implementation of the internal control system runs well in the government, the financial statements produced will have good information values, and vice versa if the implementation of the internal control system does not work well then it will enable the financial

statements produced to not have good information value. In the context of governance, officials who have high organizational commitment will use the information they have to prepare financial reports to be relatively more precise and produce financial reports that have good information value.

This is supported by the research conducted by Ratifah and Ridwan (2012) which that organizational commitment moderating the regional financial accounting systems on the quality of financial statements

Based on the description above and the results of previous studies, this study is intended to reexamine the understanding of regional financial accounting systems on the quality of regional device organization financial reports with organizational commitment as a moderating variable.

H₆: Organizational Commitment Strengthen the Relationship between Regional Financial Accounting Systems towards the Quality Of Financial Statements Information of the Regional Device Organization of Bantul Regency

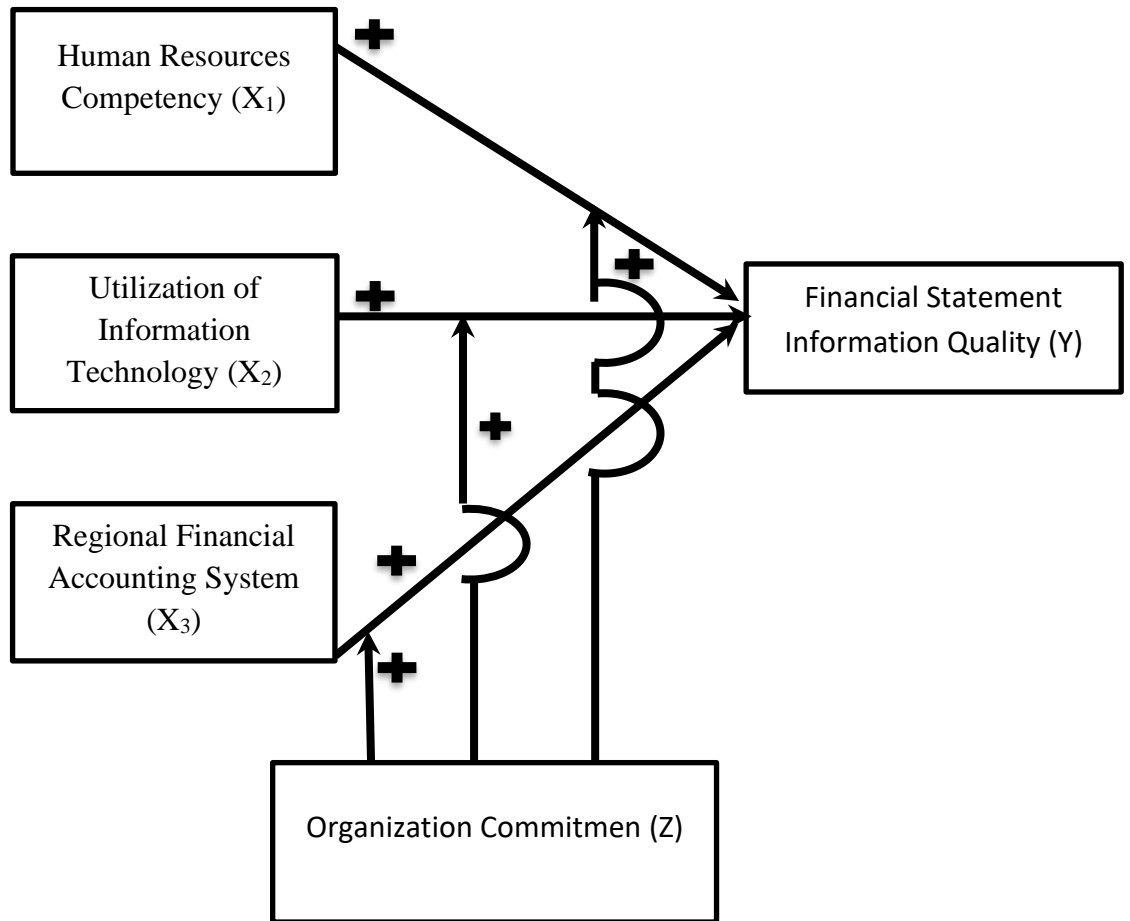
D. Research Model

Figure 2.1
Research Models