

CHAPTER IV RESEARCH RESULTS AND DISCUSSION

A. General Overview and Research Objects

1. Questionnaire Distribution

This research used a data collection instrument in the form of a questionnaire. The population in this study was Regional Device Organization in Bantul Regency, and the samples in this study were 30 regional device organization in Bantul Regency, consisting of the Regional House of Representatives Secretariat, Service, Agency, Office and District. Selected survey respondents were done by using purposive sampling. whereas for the selection of survey respondents are employees who carry out the duties and accounting functions, namely Officer Finance Administration of the regional device organization with the employees who helped officer finance administration spread across 30 regional device organization of Bantul Regency.

Questionnaires were distributed from August 26 to September 9, 2019. In 30 regional device organization of Bantul regency. The number of questionnaires sent to respondents were 100 questionnaires. 93 questionnaires were returned. Calculation of the return rate for the questionnaire is presented in Tabel 4.1 as follows:

**Table 4.1
Questionnaire Return Rate**

No.	Agency Name	Distributed Questionnaire	Returned Questionnaire
1	Secretariate of regional board of people's representative	3	3
2	Education, youth, and sports office	4	4

No.	Agency Name	Distributed Questionnaire	Returned Questionnaire
3	Social, women's empowerment and bantul child protection office	3	2
4	Tourism office	4	4
5	Agriculture, food, maritime affairs, and fisheries office	4	4
6	Public works, housing and settlement areas office	4	3
7	Health office	3	3
8	Population and civil registry office	4	4
9	Transportation office	3	3
10	Manpower and transmigration office	4	4
11	Cooperatives, small and medium enterprises and industry office	3	3
12	Population control, family planning, community and village empowerment office	3	3
13	Culture office	3	1
14	Land and spatial planning office	4	4
15	Communication and information office	4	4
16	Library and archives office	3	3
17	Public order enforcers	3	1
18	Investment and integrated services office	4	4
19	Environmental office	4	4
20	Commerce office	3	3
21	Regional development planning agency	3	3
22	Personnel, education and training agency	3	3
23	Regional financial and asset agency	3	2
24	Regional disaster management agency	3	3
25	Inspectorate	3	3
26	National unity and politics office	3	3
27	Sedayu sub-district office	3	3
28	Kasihani sub-district office	3	3
29	Sewon sub-district office	3	3
30	Bantul sub-district office	3	3
Total		100	93

Source: Primary Data, 2019

Based on table 4.1 it can be seen that the returned questionnaires were 93 questionnaires.

Table 4.2
Characteristic of Respondents Based on Questionnaire Filling

No	Information	Amount
1	Questionnaires distributed	100
2	Number of respondents who participated	93
3	Questionnaires that are not filled in completely	7
4	Number of questionnaires that were not returned	7
5	Number of questionnaires that can be analyzed	86

Source: Primary Data, 2019

Based on table 4.2 it can be seen that there are 86 questionnaires that can be analyzed.

1. Background of Research Object

1. Secretariate of the regional board of people's representative

Position

Secretariate of the regional board of people's representatives is an element of service to the regional House of representatives secretariat. The Secretariat of the Regional Representative Council is led by a Secretary who is responsible to the Chairperson of the regional board of people's representative and is administratively fostered by the Regional Secretary.

Main tasks

The main duties of the Secretariat of the Regional House of Representatives are to provide administrative services to the regional board of people's representative members to carry out all efforts and activities in holding the

regional board of people's representative meetings, household arrangements, and finances.

2. Education, Youth, and Sports office

Position

Education, Youth, and Sports office is the implementing elements of the Regional Government in the field of Education which is led by the Head of the Office and is domiciled and responsible to the Regent through the Regional Secretary.

Main tasks

Carry out the preparation and implementation of regional policies in the field of Youth Education and Sports.

3. Social, Women's Empowerment and Bantul Child Protection office

Position

Social, Women's Empowerment, and Bantul Child Protection office is the implementing elements of the Regional Government in the Social sector led by the Head of Service and is domiciled and responsible to the Regent through the Regional Secretary.

Main tasks

Bantul Regency Social Service has the task of carrying out some of the general tasks of Government and Development in the Field of Social and Religious Welfare.

4. Tourism Office

Position

Tourism Office is the implementing elements of the Regional Government in the field of tourism, which is led by the Head of Service and is domiciled and responsible to the Regent through the Regional Secretary.

Main tasks

- a) Formulation of tourism policy;
- b) Implementing tourism policies;
- c) Evaluation and reporting in the tourism sector;
- d) Implementation of official administration in accordance with the scope of their duties;

5. Agriculture, Food, Maritime Affairs, and Fisheries office

Position

Food Agriculture, Food, Maritime Affairs, and Fisheries office is an executing element of government affairs, which is located below and is responsible for the Regent through the Regional Secretary.

Main tasks

The Main Duty of the Department of Agriculture in the Marine Food and Fisheries Office of Bantul Regency is to assist the Regent in carrying out government affairs, which are the authority of the regions and the task of assisting in the fields of agriculture, food, marine, and fisheries.

6. Public Works, Housing and Settlement Areas office

Position

Public Works, Housing, and Settlement Areas office is an element of implementing government affairs that are located below and is responsible for the Regent through the Regional Secretary.

Main tasks

Help the regent to implement governmental affairs and regional authority co-administration of public works, housing, and residential areas.

7. Health Office

Position

a) The Health Office is led by a head of a service which is domiciled and is responsible to the Regent of the Regional Head through the Regional Secretary

b) The Head of the Health Service is appointed and dismissed by the Regent with applicable laws and regulations.

Main tasks

a) Arranging technical policy plans and programs in the health sector.

b) Carry out general development in the field of health based on policies set by the Regent.

c) Carry out technical guidance in the field of primary health service efforts and referral health services and pharmacy efforts based on policies determined by the Regent.

- d) Carry out operational coaching in accordance with policies set by the Regent.
- e) Give licensing in the field of health according to the policies set by the Regent based on the legislation in force.
- f) Carry out technical supervision and control in the health sector in accordance with applicable laws and regulations.
- g) Carry out technical management unit control and guidance within the scope of its duties;
- h) Carry out household management and business administration.
- i) Carry out other tasks given by superiors in accordance with their duties.

8. Population and Civil Registry Office

Position

Population and Civil Registry Office is the implementing elements of the Regional Government in the field of Population and Civil Registration, which is led by the Head of Service and is under and accountable to the Regent through the Regional Secretary.

Main tasks

The Department of Population and Civil Registration has the task of carrying out the household affairs of the Regional Government and the task of assisting in the area of Population and Civil Registration.

9. Transportation Office

Position

Transportation office is the implementing elements of the Regional Government in the field of Transportation which is led by the Head of Service and is domiciled and responsible to the Regent through the Regional Secretary.

Main tasks

The Department of Transportation has the task of carrying out the Regional Government's household affairs and the task of assisting in the Transportation sector.

10. Manpower and Transmigration Office

Position

Manpower and Transmigration Office is under the Bantul Regency Secretariat and is responsible for the Bantul Regent, led by a Head of Service.

Main tasks

The Main Tasks of the Bantul Regency Manpower and Transmigration Office are regulated by Regent's Decree No. 153 of 2001 dated May 8, 2001, concerning the Explanation of the Principal Tasks and Functions of the Bantul Regency Manpower and Transmigration Office.

11. Cooperatives, Small and Medium Enterprises and Industry office

Position

Cooperatives, Small and Medium Enterprises and Industry office is under the Bantul Regency Regional Secretariat and is responsible for the Bantul Regent, headed by a Head of Office.

Main tasks

The Office of Cooperatives, Small and Medium Enterprises and Industry are assisting the Regent in formulating policies and coordinating regional offices and regional technical institutions.

12. Population Control, Family Planning, Community and Village Empowerment office

Position

Population Control, Family Planning, Community and Village Empowerment office is under the Bantul Regency Regional Secretariat and is responsible for the Regent of Bantul, led by a Head of Office.

Main Tasks

Help the regent to implement governmental affairs and co-regional authority areas of family planning and population control as well as the empowerment of communities and villages.

13. Culture Office

Position

Culture Office is under the Bantul Regency Regional Secretariat and reports to the Bantul Regent, led by a Head of Service.

Main tasks

Help the regent to implement governmental affairs regional authority and culture.

14. Land and Spatial Planning Office

Position

Land and Spatial Planning Office is the implementing elements of the Regional Government in the field of Land and Spatial Planning, which is led by the Head of Service and is domiciled and responsible to the Regent through the Regional Secretary.

Main tasks

The Department of Land and Spatial Planning has the task of having the duty of assisting the Regent in carrying out government affairs which are the regional authority and the task of assisting in the field of land administration and spatial planning.

15. Communication and Information Office

Position

Communication and Information Office is a regional apparatus implementing elements of government affairs that are domiciled and responsible to the Regent through the Regional Secretary.

Main Tasks

The Office of Communication and Information has the task of assisting the Regent in carrying out government affairs, which are the regional authority and the task of assisting in the fields of communication and informatics, coding and statistics.

16. Library and Archives office

Position

Library and Archives office is a regional apparatus implementing elements of government affairs that are domiciled and responsible to the Regent through the Regional Secretary.

Main Tasks and Functions

In nature, educating the people of Bantul.

17. Public Order Enforcers

Position

Public Order Enforcers is under the Bantul Regency Secretariat and is responsible for the Bantul Regent, led by a Unit Chief.

Main tasks

It assists the Regent in carrying out government affairs, which are the regional authority and task of assistance in the fields of peace, public order, and community protection.

18. Investment and Integrated Services Office

Position

Investment and Integrated Services Office is under the Bantul Regency Regional Secretariat and is responsible for the Bantul Regent, headed by a Head of Service.

Main Tasks

Help regent to implement governmental affairs regional authority and co-investment sector and integrated services.

19. Environmental Office

Position

Environmental Office is the Regional Apparatus implementing elements of government affairs that are domiciled and accountable to the Regent through the Regional Secretary. Environmental Office is led by the Head of Service.

Main Tasks

Environmental Office has the task of assisting the Regent in carrying out governmental affairs, which are the authority of the region and the task of assisting the environmental sector.

20. Commerce Office

Position

Commerce office is under the Bantul Regency Regional Secretariat and is responsible for the Bantul Regent, led by a Head of Service.

Main Tasks

To help the Regent to implement governmental affairs and co- regional authority areas of trade.

21. Regional Development Planning Agency

Position

Regional Development Planning Agency is a supporting element that is located below and is responsible for the Regent through the Regional Secretary. The Regional Development Planning Agency is led by the Head of the Agency.

Main Task

The Regional Development Planning Board has the task of assisting the Regent in carrying out supporting functions of government affairs in the fields of planning, research, and development.

22. Personnel, Education and Training Agency

Position

Personnel, Education, and Training Agency is a supporting element that is located below and is responsible for the Regent through the Regional Secretary. The Regional Development Planning Board is led by the Head of the Agency

Main Tasks

- a) The Regional Personnel Agency is a supporter of the administration of the regional government headed by a Head of the Agency, which is domiciled and is responsible to the Regent through the Regional Secretariat.
- b) The Regional Personnel Agency has the task of carrying out the formulation and implementation of regional staffing, education, and training.

23. Regional Financial and Asset Agency

Position

Regional Finance and Asset Agency is the implementing elements of the Regional Government in the fields of revenue, financial management, and assets led by the Head of the Agency and is domiciled and responsible to the Regent through the Regional Secretary.

Main Tasks

The Regional Financial and Asset Agency has the task of assisting the Regent in carrying out the supporting functions of government affairs in the financial sector.

24. Regional Disaster Management Agency

Position

Regional Disaster Management Agency is the implementing elements of the Regional Government in the areas of income, financial management, and assets led by the Head of the Agency and is domiciled and responsible to the Regent through the Regional Secretary.

Main Tasks

Help government affairs in the field of peace and public order and the protection of public affairs sub fire disasters and sub affairs.

25. Inspectorate

Position

Inspectorate is an element of oversight of the administration of regional government. The Inspectorate is led by the Inspector, and carrying out his duties is directly responsible to the Regent and is technically administered by the Regional Secretary.

Main Tasks

The Inspectorate has the duty to supervise the implementation of governmental affairs in the regions, the implementation of guidance on the

administration of the village government, and the implementation of village government affairs.

26. National Unity and Politics Office

Position

National Unity and Politics Office is a supporting element of the regional government, which is headed by the head of the office, which is located below and is responsible for the regent through the regional secretary.

Main Tasks

To implement regional government in the field of national unity and domestic politics.

27. Sedayu, Sewon, Bantul, Kasihan Sub-District Office

General Tasking

- a) Coordinating community empowerment activities;
- b) Coordinating the maintenance of infrastructure and public service facilities;
- c) Fostering village administration;

B. Instrument Data Testing

1. Descriptive Statistics Test

The descriptive statistical test in this study presents a number of data from each research variable, namely Human Resource Competency,

Information Technology, Regional Financial Accounting Systems, Organizational Commitment, and Financial Statement Information. The data include information about the minimum value, maximum value, mean, median and standard deviation of each of the research variables. The result of the descriptive statistics are presented in table 4.3 as follows:

Table 4.3
Descriptive statistics

	N	Minimum	Maximum	Mean	Median	Std.Deviation
Human Resource Competency	30	21.00000	29.75000	26.4694444	26.8333333	1.95586887
Information Technology	30	12.00000	28.00000	24.5722222	25.0000000	3.19240398
Regional Financial Accounting Systems	30	14.00000	32.00000	28.1222222	28.6250000	3.19240398
Organizational Commitment	30	16.00000	36.33333	29.7333333	30.0000000	3.94759736
Financial Statement Information	30	24.00000	40.33333	31.9138889	32.0000000	2.60667829

Source: SPSS output from primary data processed

Based on table 4.3, it can be seen that there were 30 samples used in this research. Descriptive statistical test result was used to describe or explain the number of the answer given by respondents in each research variable. The explanation is as follows:

1. The Human Resources Competency Variable has a minimum value of 21.00000, a maximum of 29.75000, and a mean of 26.4694444 with a value for the standard deviation of 1.95586887. The average value of respondents' answers is on a scale of 3 on a Likert scale. While the standard deviation is small, namely 1.95586887. The median for this variable

data is 26.8333333, which means that the mean value is 26.4694444 smaller than the median.

2. The Information Technology variable has a minimum value of 12.00000, a maximum of 28.00000, and a mean of 24.5722222 with a value for the standard deviation of 3.19240398. The average value of respondents' answers is on a scale of 4 on Likert scale. The standard deviation is small, namely 3.19240398. The median for this variable data is 25.0000000, which means that the mean value is 24.5722222 smaller than the median.
3. The Regional Financial Accounting System variable has a minimum value of 14.00000, a maximum of 32.00000, and a mean of 28.1222222 with a value for the standard deviation of 3.19240398. The average value of respondents' answers is on a scale of 4 on Likert scale. The standard deviation is small, namely 3.19240398. The median for this variable data is 28.6250000, which means that the mean value is 28.1222222 smaller than the median.
4. The Organizational Commitment variable has a minimum value of 16.00000, a maximum of 36.33333, and a mean of 29.7333333 with a value for the standard deviation of 3.94759736. The average value of respondents' answers is on a scale of 3 on a Likert scale. The standard deviation is small, namely 3.94759736. The median for this variable data is 30.0000000, which means that the mean value of 29.7333333 is smaller than the median.
5. The Financial Statement variable has a minimum value of 24.00000, a maximum of 40.33333, and a mean of 31.9138889 with a value for the standard deviation of 2.60667829. The average value of respondents'

answers is on a scale of 3 in a Likert scale. The standard deviation is small, namely 2.60667829. The median for this variable data is 32.0000000 which means that the mean value is 31.9138889 smaller than the median.

2. Validity and Reliability Test

A validity test is a tool to test whether each item truly has revealed factors or indicators you want to investigate. The higher the validity of a measuring instrument, the more precise the measuring instrument is about the target. Testing the validity of using Product Moment correlation techniques. An instrument is declared invalid or valid if it has a value $r\text{-count} > r\text{-table}$ (Hadi, 2000). Value $r\text{-table}$ on the degrees of freedom $n-2$ or $30-2 = 28$ at 0.3610. After the questionnaire has been declared valid, its reliability will be tested. The purpose of this reliability test is to test whether the questionnaire distributed to respondents is truly reliable as a measuring tool. This test is only carried out on items that have been tested for validity and have been declared valid items. To determine the level of reliability of the items used Cronbach's Alpha Formula. An instrument is declared true if the Cronbach's Alpha value is > 0.6 (Hair et al., 2005), In Permatasari (2016). The result of validity and reliability test, as follows:

Table 4.4
Validity and Reliability Test

Variable	Item	R-Count	Information	Cronbach's Alpha Coefficient	Information
Human Resources Competency	1	0.666	Valid	0.829	Reliable
	2	0.735	Valid		

Variable	Item	R-Count	Information	Cronbach's Alpha Coefficient	Information
	3	0.751	Valid		
	4	0.740	Valid		
	5	0.671	Valid		
	6	0.740	Valid		
	7	0.722	Valid		
Utilization of Information Technology	1	0.734	Valid	0.894	Reliable
	2	0.822	Valid		
	3	0.812	Valid		
	4	0.847	Valid		
	5	0.795	Valid		
	6	0.842	Valid		
Application of Financial Accounting Systems	1	0.682	Valid	0.876	Reliable
	2	0.721	Valid		
	3	0.779	Valid		
	4	0.700	Valid		
	5	0.804	Valid		
	6	0.806	Valid		
	7	0.816	Valid		
Organizational Commitment	1	0.690	Valid	0.856	Reliable
	2	0.669	Valid		
	3	0.702	Valid		
	4	0.782	Valid		
	5	0.739	Valid		
	6	0.712	Valid		
	7	0.753	Valid		
	8	0.665	Valid		
Quality of Financial Statements	1	0.671	Valid	0.819	Reliable
	2	0.813	Valid		
	3	0.592	Valid		
	4	0.679	Valid		
	5	0.670	Valid		
	6	0.711	Valid		
	7	0.651	Valid		
	8	0.736	Valid		

Source: SPSS output from processed primary data

The results of the validity test that have been carried out as presented above are known to all questions having r-count value $>$ r-table, then all questions in this study were declared valid. The next step is the reliability test. The

reliability test results showed that all the variables in the study had a Cronbach alpha coefficient > 0.6 , so it can be concluded that all the variables in this study were declared reliable.

2. Classical Assumption Test

The classic assumption tests used in this study are the normality test, autocorrelation test, heteroscedasticity test, and multicollinearity test.

a. Normality test

Normality test functions to test whether observations are normally distributed or not. This test uses Kolmogorov Smirnov. The normality test results can be seen in the table below:

Table 4.5
Normality test

Kolmogorov- Smirnov	Standard Value	Explanation
0.097	0.05	Normally distributed

Source: SPSS output from primary data processed

Based on table 4.5 we can know the Asymp. Sig value of $0.097 > 0.05$ so that it can be concluded that the data is normally distributed.

b. Heteroscedasticity Test

Heteroscedasticity test is conducted to test whether in the regression model there is a residual variance inequality an observation to other observations. The results of the heteroscedasticity test can be seen in the following table.

Table 4.6
Heteroscedasticity Test

Variable	Significant Value	Alpha	Explanation
Human Resource Competencies	0.589	> 0.05	Non Heteroscedasticity
Utilization of Information Technology	0.419	> 0.05	Non Heteroscedasticity
Understanding of Regional Financial Accounting Systems	0.496	> 0.05	Non Heteroscedasticity

Source: SPSS output from primary data processed

Based on table 4.7 above, it can be seen that the probability value is greater than 5% so that the variables proposed in the study do not occur heteroscedasticity

c. Multicollinearity Test

Multicollinearity test aims to determine whether the regression model found a correlation between the independent variables. A good regression model should not occur correlation between independent variables. To find out whether or not there is multicollinearity, it can be seen from the value of the Variance Inflation Factor (VIF) and tolerance (α)

Table 4.7
Multicollinearity Test

Variable	Tolerance	VIF	Information
Human Resource Competencies	0.474	2.111	Non Multicollinearity
Utilization of Information Technology	0.223	4.490	Non Multicollinearity
Understanding of Regional Financial Accounting Systems	0.180	5.541	Non Multicollinearity

Source: SPSS output from primary data processed

Based on table 4.7, it can be seen that the tolerance value > 0.1 or VIF value < 10 then there is no multicollinearity.

C. Analysis of Multiple Regression

1. Hypothesis 1,2 and 3

a. Determination Of Coefficient Regression Test

Table 4.8
Results of Determination Coefficient (R^2) Test

Model	Adjusted R Square
1	0.441

Source: SPSS output from primary data processed

Table 4.8 showed the value R square (R^2) is 0.499. It means Variable Competence Human Resources (X^1), Utilization of Information Technology (X^2), and Regional Financial Accounting System(X^3) can be explained by 49.9% of the variation in Financial Statement Information Quality (Y). While the remaining 50.1% is explained by other variables outside the study.

b. Partial Regression Test Results (t-test)

Table 4.9
t-test Result

Variable	B	T-Count	T-Sig	Explanation
(Constant)	14,411			
Human Resource Competencies	0.066	0.246	0.808	No Significant
Utilization of Information Technology	0.360	1.327	0.196	No Significant

Variable	B	T-Count	T-Sig	Explanation
Understanding of Regional Financial Accounting Systems	0.245	0.920	0.366	No Significant

Source: SPSS output from primary data processed

a. Testing of Human Resource Competencies on the Quality of Regional Government Financial Statements

Based on the partial regression test, a t-test value of 0.246 with regression coefficient (beta) of 0.066 and with probability of (p) is 0.808. Based on the results of data processing, the probability value of (p) is ≥ 0.05 . It can be concluded that human resource competency has no significant effect on the financial statement information quality.

b. Testing of Utilization of Information Technology on the Quality of Information on Regional Government Financial Statements

Based on the partial regression test, a t-test value of 1.327 with regression coefficient (beta) of 0.360 and with probability of (p) is 0.196. Based on the results of data processing, the probability value of (p) is ≥ 0.05 . It can be concluded that the utilization of information technology has no significant effect on the financial statement information quality.

c. Testing of Understanding of Regional Financial Accounting Systems against Information Quality of Regional Government Financial Statements

Based on the partial regression test, a t-test value of 0.920 with regression coefficient (beta) of 0.245 and with probability of (p) is 0.366 was

obtained. Based on the results of data processing, the probability value of (p) is ≥ 0.05 . It can be concluded that understanding of regional financial accounting systems has no significant effect on the financial statement information quality.

c. F test

Table 4.10
Results of F test

Model	Sig Value
1	0.000

Source: SPSS output from primary data processed

Based on table 4.11 above, it is known that the significant value for the effect of X1, X2, and X3 simultaneously on Y is $0,000 \leq 0.05$. So it can be concluded that X1, X2, and X3 have a significant effect together on Y.

2. Hypothesis Test 4

a. Determination Of Coefficient Regression Test

Table 4.11
Results of Determination Coefficient (R^2) Test

Model	Adjusted R Square
2	0.364

Source: SPSS output from primary data processed

Table 4.12 shows that the value of R square is 0.429. This means that Human Resource Competency (X1), Organizational Commitment (Z), Human Resource Competency*Organizational Commitment($X1*Z$), can explain as much as 42.9% of the dependent variable, namely the Financial

Statements Information Quality, and the remaining 57.1% is explained by other variables outside the study.

b. Moderated Regression Analysis (MRA) Test

MRA test used to examine the Influence of Organizational Commitment as Variable Moderation in the Relation between Competency of Human Resources and the Quality of Financial Statements Information

Table 4.12
T- Test Results

Variable	B	T-Count	T-Sig	Explanation
(Constant)	-32,314			
Human Resource Competencies	2,336	2,363	.026	Significant
Organization Commitment	1,827	2,241	.034	Significant
Human Resource Competency * Organization Commitment	-.066	-1,992	.057	No Significant

Source: SPSS output from primary data processed

Based on table 4.13, Human resource competency (X_1) gives the parameter coefficient value of 2,336, with a level of significance of 0.026 (<0.05), organizational commitment (Z) gives the parameter coefficient value of 1.827 with a level of significance of 0.034 (<0.05), Human Resource Competency*Organizational Commitment(X_1*Z) give the parameter coefficient value of -0,066, with a level of significance of 0.057 (>0.05),

explaining the moderating variable of interaction between Human Resources Competency and Organizational Commitment has a beta $-.066$ in a negative direction. That means a significant level of more than alpha 0.05 , then the hypothesis is rejected. So organizational commitment is not a moderating variable.

c. F test

Table 4.13
Test Results F

Model	Sig Value
2	0.002

Source: SPSS output from primary data processed

Based on table 4.14 above, it is known that the significant value for the effect of Human Resource Competency (X1), Organizational Commitment (Z), Human Resource Competency*Organizational Commitment(X1*Z) simultaneously on Financial statement information (Y) is $0.002 \leq 0.05$. So it can be concluded that X1, and Z, have a significant effect simultaneously on Y.

3. Hypothesis Test 5

a. Determination Coefficient Regression Test

Table 4.14
Results of Determination Coefficient (R^2) Test

Model	Adjusted R Square
3	0.413

Source: SPSS output from primary data processed

Table 4.15 shows that the value of R square is 0.474 . This means that Information Technology (X₂), Organizational Commitment (Z),

Information Technology*Organizational Commitment(X_1*Z), can explain as much as 41.3% of the dependent variable, namely the Financial Statements Information Quality, and the remaining 58.7% is explained by other variables outside the study.

b. Analysis Moderated Regression Analysis (MRA)

MRA test used to examine The Influence of Organizational Commitment As Variable Moderation in The Relation Between Utilization of Information Technology and The Quality of Financial Statements Information

Table 4.15
T- Test Results

Variable	B	T-Count	T-Sig	Explanation
(Constant)	16.599			
Technology Information	.670	1.553	.133	No Significant
Organizational Commitment	-.047	-.095	.925	No Significant
Technology Information* Organizational Commitment	.000	.018	.986	No Significant

Source: SPSS output from primary data processed

Based on table 4.16, Information Technology (X_2) gives the parameter coefficient value of 0.670, with a level of significance of 0.133 (>0.05), organizational commitment (Z) give the parameter coefficient value of -0,047 with a level of significance of 0.925 (>0.05), Information Technology*Organizational Commitment(X_2*Z) give the parameter coefficient value of 0,000, with a level of significance of 0.986 (>0.05),

explaining the moderating variable of interaction between Information Technology and Organizational Commitment has a beta 0.000 in a positive direction. That means a significant level of more than alpha 0.05, then the hypothesis is rejected. So organizational commitment is not a moderating variable.

c. F test

Table 4.16
Test Results F

Model	Sig Value
3	0.001

Source: SPSS output from primary data processed

Based on table 4.17 above, it is known that the significant value for the effect of Information Technology (X_2), Organizational Commitment (Z), Information Technology*Organizational Commitment (X_2*Z) simultaneously on Financial statement information (Y) is $0.001 \leq 0.05$. So it can be concluded that X_2 , and Z , have a significant effect together on Y .

4. Hypothesis Test 6

a. Determination Coefficient Regression Test

Table 4.17
Results of Determination Coefficient (R^2) Test

Model	Adjusted R Square
4	0.402

Source: SPSS output from primary data processed

Based on Table 4.18 shows that the value of R square is 0.464. This means that Regional Financial Accounting Systems (X_2), Organizational Commitment (Z), Information Technology*Organizational Commitment

(X_1*Z), can explain as much as 46.4% of the dependent variable, namely the Financial Statements Information Quality, and the remaining 53.6% is explained by other variables outside the study.

b. Analysis Moderated Regression Analysis (MRA)

MRA test used to examine The Influence of Organizational Commitment as Variable Moderation in Relation between Regional Financial Accounting System and the Quality of Financial Statements Information

Table 4.18
T- Test Results

Variable	B	T-Count	T-Sig	Explanation
(Constant)	16.997			
Regional Financial Accounting System	.518	1.201	.241	No Significant
Organizational Commitment	-.026	-.047	.963	No Significant
Regional Financial Accounting System*Organizational Commitment	.001	.070	.945	No Significant

Source: SPSS output from primary data processed

Based on table 4.19, Regional Financial Accounting System (X_2) gives the parameter coefficient value of 0.518, with a level of significance of 0.241 (>0.05), organizational commitment (Z) give the parameter coefficient value of -0,026 with a level of significance of 0.963 (>0.05), Regional Financial Accounting Sytem*Organizational Commitment (X_2*Z) gives the parameter coefficient value of 0,001, with a level of significance of 0.945 (>0.05), explaining the moderating variable of interaction between

Information Technology and Organizational Commitment has a beta 0.001 in a positive direction. That means a significant level of more than alpha 0.05, then the hypothesis is rejected. So organizational commitment is not a moderating variable..

c. F test

Table 4.19
Results of Test F

Model	Sig Value
4	0.001

Source: SPSS output from primary data processed

Based on table 4.17 above, it is known that the significant value for the effect of Regional Financial Accounting System (X_3), Organizational Commitment (Z), Regional Financial Accounting System*Organizational Commitment (X_3*Z) simultaneously on Financial statement information (Y) is $0,001 \leq 0.05$. So it can be concluded that X_3 , and Z , have a significant effect together on Y .

D. Result

a. Human Resources Competency has a Positive Effect on the Quality of the Financial Statement Information of the Regional Work Unit of Bantul Regency

The results of this study indicate that Human Resources Competence does not have a significant positive effect on the quality of financial statements. This means that the results of the research rejecting the first hypothesis (H_1) can be proven through the t-test value of 0.246 with

probability of (p) is 0.808 where the number is not significant because ($p > 0.05$).

This result shows that this study is supported by the previous that was conducted by Harahap (2018), Ningrum (2018), and Prabangsari (2018), which shows that the Quality of Human Resources does not have a significant positive effect on the Quality of Regional Government Financial Reports.

b. Application of Information Technology has a Positive Effect on the Quality of the Financial Statement Information of the Regional Work Unit of Bantul Regency

The results of this study indicate that the use of information technology does not have a significant positive effect on the quality of financial statements. This means that the results of the research reject the second hypothesis (H_2) obtained at-count value of 1.327 with probability (p) = 0.196 where the number is not significant because ($p > 0.05$).

This result shows that this study is supported by the previous research that was conducted by Arif (2017), Ningrum (2018) and Riandani (2017) which shows that Information Technology does not affect the Quality of Local Government Financial Reports.

c. 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

The results of this study indicate that the Regional Financial Accounting System does not have a significant positive effect on the quality of financial statements. This means that the results of the research rejecting the third hypothesis (H_3) can be proven through the t-test value of 0.920 with probability (p) = 0.366 where the number is not significant because ($p > 0.05$).

This result shows that this study is supported by the previous research that was conducted by Hanaffi (2017), Rusydy (2018), Fatmala and Chelwa (2018), which shows that Regional Financial Accounting Systems does not affect the Quality of Regional Government Financial Reports.

d. Organizational Commitment strengthens the Relationship between Human Resource Competence towards the Quality of Financial Statements Information of the Regional Work Units of Bantul Regency

The results of this study indicate that Organizational Commitment cannot strengthen the effect of Human Resource Competence towards the quality of financial statements information Information Quality. Human

resource competency (X_1) gives the parameter coefficient value of 2.336, with a level of significance of 0.026 (<0.05), organizational commitment (Z) give the parameter coefficient value of 1,827 with a level of significance of 0.034 (<0.05), Human Resource Competency*Organizational Commitment (X_1*Z) gives the parameter coefficient value of -0,066, with a level of significance of 0.057 (>0.05), explaining the moderating variable of interaction between Human Resources Competency and Organizational Commitment has a beta -.066 in a negative direction. That means a significant level of more than alpha 0.05, then the hypothesis is rejected. So organizational commitment is not a moderating variable.

This result shows that this study is supported by the previous research that was conducted by Andrianto (2017), and previous research conducted by Siwambudi, et al. (2017) which shows that organizational commitment cannot strengthen the relationship between human resource capacity towards the quality of regional government financial statements.

e. Organizational Commitment Strengthen the Relationship between Use Information Technology towards Financial Statements Information Quality of the Regional Work Units of Bantul Regency

The results of this study indicate that Organizational Commitment cannot strengthen the effect of Information Technology towards the quality of financial statements information Information Quality. Information

Technology (X_2) gives the parameter coefficient value of 0,670, with a level of significance of 0.133 (>0.05), organizational commitment (Z) gives the parameter coefficient value of -0,047 with a level of significance of 0.925 (>0.05), Information Technology*Organizational Commitment(X_2*Z) gives the parameter coefficient value of 0,000, with a level of significance of 0.986 (>0.05), explaining the moderating variable of interaction between Information Technology and Organizational Commitment has a beta 0.000 in a positive direction. That means a significant level of more than alpha 0.05, then the hypothesis is rejected. So organizational commitment is not a moderating variable.

This result shows that this study is supported by the previous research that was conducted by Andrianto (2017), which shows that organizational commitment cannot strengthen the relationship between regional financial accounting systems towards the quality of regional government financial statements.

f. Organizational Commitment Strengthen the Relationship between Regional Financial Accounting Systems towards the Quality Of Financial Statements Information of the Regional Work Units of Bantul Regency

The results of this study indicate that Organizational Commitment cannot strengthen the effect of the Regional Financial Accounting System towards the quality of financial statements information

Information Quality. Regional Financial Accounting System (X_2) gives the parameter coefficient value of 0,518, with a level of significance of 0.241 (>0.05), organizational commitment (Z) gives the parameter coefficient value of -0,026 with a level of significance of 0.963 (>0.05), Regional Financial Accounting Sytem*Organizational Commitment (X_3*Z) give the parameter coefficient value of 0,001, with a level of significance of 0.945 (>0.05), explaining the moderating variable of interaction between Information Technology and Organizational Commitment has a beta 0.001 in a positive direction. That means a significant level of more than alpha 0.05, then the hypothesis is rejected. So organizational commitment is not a moderating variable.

This result shows that this study is supported by the previous research that was conducted by Setyaningrum , et al. (2018), in addition Andelina and Hariyanto (2017), which shows that organizational commitment cannot strengthen the relationship between regional financial accounting information system towards the quality of regional government financial statements.