

**THE INFLUENCE OF HUMAN RESOURCES COMPETENCY,
UTILIZATION OF INFORMATION TECHNOLOGY, AND THE
IMPLEMENTATION OF REGIONAL FINANCIAL ACCOUNTING
SYSTEM TOWARDS FINANCIAL STATEMENT INFORMATION
QUALITY WITH ORGANIZATION COMMITMENT AS MODERATING
VARIABLE
(An Empirical Study on Regional Device Organization of Bantul Regency)**

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This research aims to investigate the influence of human resource competency, utilization of information technology, and the implementation of regional financial accounting system towards financial statements information quality on regional device organization in Bantul regency with organization commitment as moderating variable. The test variables are human resource competency, utilization of information technology, implementation of regional financial accounting systems and organization commitment. The population of this research is a regional device organization in Bantul Regency. The sample of this research included 30 regional device organization in bantul regency with the 86 total respondents. The respondents were coming from employees that involved in accounting function/ financial administration. The data in this study were tested using the software SPSS 16.0. Based on the analysis that has been made, the result are human resources competency, utilization of information technology, and the implementation of a regional financial accounting system are not significantly influence towards financial statements information quality. While organization commitment is not able to moderate the effect of human resource competency towards financial statement information quality, organization commitment is not able to moderate the effect of utilization of information technology towards financial statement information quality and organization commitment is not able to moderate the implementation of regional financial accounting system towards financial statement information quality

Keywords: financial statements information quality, human resource competency, utilization of information technology, the implementation of regional financial accounting systems, organization commitment.

A. Background

Local government is the organizer of government affairs by the Regional Government and Regional Representatives, according to the principle of autonomy and co-administration with the broadest principle of autonomy in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the Republic of Indonesia Constitution in 1945. Since 2000, regional autonomy has been implemented in Indonesia with the enactment of Law No. 22 of 1999 concerning Regional Government and Law No. 25 of 1999 concerning Financial Balance between the Central Government and Regional Governments. An autonomous region, hereinafter referred to as a region, is a legal community unit that has regional boundaries which are authorized to regulate and manage government affairs and the interests of the local community according to their own initiatives based on the aspirations of the people in the Unitary State of the Republic of Indonesia.

Regional Device Organization is a device of the Regional Government (Province and Regency/City) in Indonesia. A regional device organization is an executive function who must coordinate so that the administration of the government runs well. The legal basis, applicable since 2004 for the establishment of the regional device organization, is article 120 of Law No. 32 of 2004 concerning the regional government.

Based on Government Regulation Number 71 of 2010, the concept of an entity can be classified into two, namely, the accounting entity is a unit of government that manages budget, wealth, and which regulates accounting and

prepares financial statement on the basis of accounting, while the reporting entity is a government unit consists of one or more accounting entities in accordance with laws and regulations that must be filled with accountability reports, consisting of financial statements relating to the public. From the explanations, it can be concluded that between accounting entities and reporting entities has related each other.

In order to achieve government goals, regional finance must be managed properly, which is based on general principles which include: (1) regional finance which is managed in an orderly manner, complies with laws and regulations, which is efficient, economical, effective, transparent and responsible by paying attention to the principles of justice, propriety, and benefits for the community, and (2) regional financial management which is carried out in an integrated system that is realized in the regional budget which is stipulated annually by regional regulations.

The fact that occurred in the main field of the results of the examination of the financial statements of the Bantul Regency government, the Audit Board of Indonesia found a weakness in the internal control system in the preparation of financial statements, that is:

1. Internal Control System
 - a. Bookkeeping of accounts in the administration of public welfare and schools managing BOS funds without regent approval;

- b. Presentation of health care security accounts for the services of the Social Insurance Administration Organization health center local community service agency noncapitation cannot be measured reliably;
 - c. Presentation of inventories on the balance sheet and inventory costs in operational reports are inadequate;
 - d. The process of collecting parking taxes, general service fees, and business service fees is not sufficient;
 - e. Reporting, accountability, monitoring and ongoing evaluation of grants are not yet adequate;
 - f. Revenue, registration, and inspection of regional taxes by financial institutions and regional assets are not optimal;
 - g. Administration of the use/management of BOS funds in elementary and junior high schools in the Bantul district is not sufficient.
2. Compliance with the provisions of the legislation Audit Board of Indonesia also found that there was non-compliance with statutory provisions in the management of regional government finances, namely:
- a. Errors in budgeting for goods and services and capital expenditure;
 - b. Excess payments for work worth IDR 900.525.256,58 and
 - c. Overpayments for the construction of the Bantul cultural service worth IDR 23.658.769,83 and the market rehabilitation capital expenditure work was almost as much as IDR 11.403.039,58.

This situation shows that the quality of local government financial statements is still not optimal, even though the requirements of a local government are said to be Unqualified Opinion.

If the presentation of financial statements must be in accordance with government accounting standards, information contained in financial statements must be adequate so that report readers can understand the contents and compliance with applicable laws.

Based on the background, the research questions can be formulated as:

1. Does the human resources competency have a significant positive effect on the quality of the financial statement information of the regional device organization of Bantul regency?
2. Does the utilization of information technology have a significant positive effect on the quality of the financial statements of the regional device organization of Bantul regency?
3. Does the understanding of the regional financial accounting system have a significant positive effect on the quality of the financial statements of the regional device organization of Bantul regency?
4. Does the organizational commitment moderate the relationship between human resources competency towards the quality of the financial statement information of the regional device organization of Bantul regency?
5. Does the organizational commitment moderate the relationship between utilization of information technology towards the quality of the financial

statement information of the regional device organization of Bantul regency?

6. Does the organizational commitment moderate the relationship between an understanding of the regional financial accounting system towards the quality of the financial statements of the regional device organization of Bantul regency?

B. 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..

2. Organizational Theory

Organizational theory is a theory that studies performed in an organization. One study of organizational theory, including discussing how an organization carry out functions and actualize the organization's

vision and mission. And also how an organization affects and is influenced by the people in it and the work environment of the organization.

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.

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.

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).

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

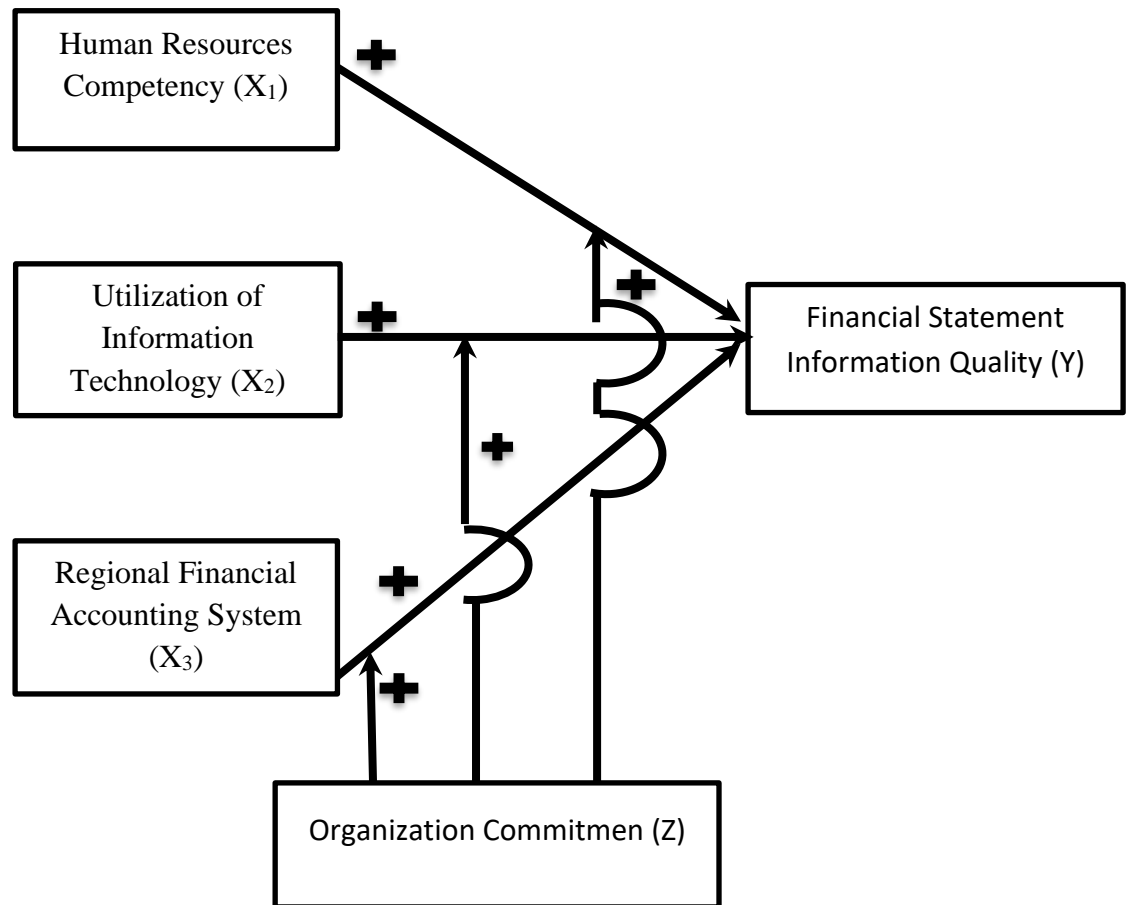
the implementation of the Regional Budget which can be done manually or using computer applications (Minister of Home Affairs Regulation Number 59 of 2007).

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.

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).



Based on the theoretical framework above, the hypotheses that can be taken in this study are as follows:

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

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.

H₃: The Implementation of Regional Financial Accounting Systems Has a Positive Effect on the Quality of Financial Statements Information of the Regional Device Organization of Bantul Regency.

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

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

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

C. Research methods

1. Population and Sample

The population in this research was regional device organization of Bantul regency, so that the sample in this research was 30 regional device organization in Bantul regency. Sampling technique used is Purposive

sampling, is a non-probability sample that is selected based on characteristics of a population and the objective of the study. So the characteristics for the sample is regional device organization that have staff who carry out the accounting or finance function in regional device organization, the determination of sample criteria is based on the reason staff accounting or finance are technically involved in the recording the transactions and the preparation of financial statement.

2. Data Type

The techniques used in data collection are using primary data, (Sekaran, 2011), which is data that refers to information obtained from the first hand by researchers relating to variable interests for specific study purposes. Primary data sources are individual respondents and focus groups. The internet can also be a primary data source if questionnaires are disseminated via the internet.

3. Data Collection Technique

The data collection technique used in this research was questionnaire by distributing questions list. By way of a survey directly to the regional device organization of Bantul regency using questionnaire instruments, questionnaire surveys are data collection techniques that are carried out by giving respondents a set of questions or questions in writing to answer (Sugiyono, 2005). In compiling the data through questionnaire instrument, the researcher used the Likert Scale. Sugiyono (2007) states that the Likert scale

is a scale used to measure attitudes, opinions, one's perceptions of social phenomena.

4. Data Analysis Techniques

Validity test of items can be done using SPSS software. For this process, the Pearson Product Moment Correlation Test will be used. In this test, each item will be tested for its relation with the total variable score in question. In this case, each item in the variables X, Y, and Z will be tested for relation to the total score of the variable. An item should have a correlation (r) with a total score of each variable > 0.6 . And Reliability Test Reliability test can be done with the test Cronbach Alpha. In this case, each item in the variables X, Y, and Z will be tested in relation to the total score of the variable > 0.05 . And also Descriptive statistic show about the main picture about the condition of each variabel in the study. This study uses three parameters in describing the condition. The three parameters are, the range of scores (maximum and minimum), mean. And median (Prasati, 2017) in Islamiyah (2018).

5. Classical Assumption Test

- a. A normality test is performed to test whether the data being analyzed is normal distribution or not. Normality can be detected using non-parametric statistical tests Kolmogorov Smirnov. The assumptions are if Asymp Sig 2 tailed $>$ significance level ($\alpha = 0.05$), thus the data is not distributed normally.

- b. Multicollinearity test is to test whether there is a correlation between independent variables (Nazzarudin & Basuki, 2016). Research data can be said well if not exposed to multicollinearity. To detect the presence or absence of multicollinearity by looking at the value of the tolerance > 0.1 and If the VIF value is < 10 , there is non multicollinearity among the independent variables.
- c. The heteroscedasticity test aims to test whether in the regression model, there is a variance inequality of one residual one observation to another observation. Research data can be said well if not exposed to heteroscedasticity. If the variance of the residual one observation to another observes remains, it is called heteroscedasticity. To detect whether or not heteroscedasticity is used glejser test. If the value of sig > 0.05 it can be said that it is not affected by Heteroscedasticity.
6. Hypothesis Test (Regression models)
- a. The multiple regression analysis is a set of statistical processes for estimating the relationships between a dependent variabel and one or more independent variables. The following is regression model:

st Equation

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Explanation :

Y	= Financial Statement
$\beta_1 - \beta_6$	= Coefficient Regression
X1	= Human Resources
X2	= Technology Information
X3	= Regioal Financial Accounting Systems

e = Error

The equation examines whether the relationship between Human Resources Competency, Technology Information, Regional Financial Accounting Systems, as variabel independent and Financial Statement as variabel dependent.

b. Testing with Moderate Regression Analysis

The Moderated Regression Analysis (MRA) is a special application of multiple linear regression in which the regression equation contains an element of interaction, The following is regression model: :

2nd Equation

$$Y = \alpha + \beta_4 X_1 + \beta_5 Z_1 + \beta_6 X_1 Z_1 + e$$

Explanation :

Y = Financial Statement
 β_4, β_6 = Coefficient Regression
 X_1 = Human Resources
 Z_1 = Organizational Commitment
 $(X_1 Z_1)$ = Interaction Human Resources and Organizational Commitment
 e = Error

The equation examines whether the variabel organizational commitment can serve as a moderating variabel that can strengthen or weaken the relationship between Human Resources and Financial Statement, and the Hypothesis criteria are accepted if the values of b_4

and b_6 are significant (sig value < alpha 0,05) and b_5 is not significant (sig value > alpha 0,05)

3rd Equation

$$Y = \alpha + \beta_7 X_2 + \beta_8 Z_1 + \beta_9 X_2 Z_1$$

Explanation :

Y	=	Financial Statement
β_4, β_6	=	Coefficient Regression
X_2	=	Technology Information
Z_1	=	Organizational Commitment
$(X_2 Z_1)$	=	Interaction Human Resources and Organizational Commitment
e	=	Error

The equation examines whether the variabel organizational commitment can serve as a moderating variabel that can strengthen or weaken the relationship between Technology Information and Financial Statement, and the Hypothesis criteria are accepted if the values of b_7 and b_9 are significant (sig value < alpha 0,05) and b_8 is not significant (sig value > alpha 0,05)

4rd Equation

$$Y = \alpha + \beta_{10} X_3 + \beta_{11} Z_1 + B_{12} X_3 Z_1$$

Explanation :

Y	=	Financial Statement
β_{10}, β_{12}	=	Coefficient Regression
X_3	=	Regioal Financial Accounting Systems
Z	=	Organizational Commitment
$(X_3 Z_1)$	=	Interaction Human Resources and Organizational Commitment
e	=	Error

The equation examines whether the variabel organizational commitment can serve as a moderating variabel that can strengthen or weaken the relationship between Regional Financial Accounting Systems and Financial Statement, and the Hypothesis criteria are accepted if the values of b_{10} and b_{12} are significant (sig value $<$ alpha 0,05) and b_{11} is not significant (sig value $>$ alpha 0,05).

In this research, the hypothesis is tested through :

- c. F-test aims to show whether or not the independent variables included in each model have a simultaneous influence on the dependent variable. Testing is done by using significance level 0.05 ($\alpha = 5\%$). Acceptance or rejection of the hypothesis is done by the following criteria, If the significance value $<$ 0.05 and β has the same direction with the hypothesis, then H_a is accepted. It means that there is a significant regression coefficient. Thus it can be concluded that there is a significant influence between independent variables towards the dependent variable.
- d. t-test is aimed to show how far the influence of an independent variable in explaining the dependent variable partially is. Testing is done by using significance level 0.05 ($\alpha = 5\%$). Acceptance or rejection of the hypothesis is done by the following criteria, If the significance value $<$ 0.05 and β has the same direction with the

hypothesis, then H_a is accepted. It means that there is a significant influence between the independent variable towards the dependent variable.

- e. Adjusted R^2 is used to measure the capability level of the model in explaining the variation of independent variables. The coefficient of determination us between zero and one. The small value of adjusted R^2 means that the ability of an independent variable to explain the variation of the dependent variable is very limited if adjusted R^2 value is closer to one (1), it means that the independent variable provides all of the information need to predict the variation of the dependent variable. To test the moderating variable if adjusted R^2 value in regression moderating $>$ adjusted R^2 value in regression linear, it means that the moderating variable strengthens the relationship between the independent variable towards the dependent variable.

D. RESEARCH RESULTS AND DISCUSSION

1. Questionnaire Distribution

This research uses a data collection instrument in the form of a questionnaire. The population in this study was regional device organization in Bantul regency and the sample in this study were 30 regional device organization in Bantul regency, consisting of the Regional House of Representatives Secretariat, Service, Agency, Office and District. Selection of research sample was done by using a 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 on August 26 to September 9, 2019. In 30 regional device organization of Bantul regency. The number of questionnaires sent to respondents was 100 questionnaires. 93 questionnaires were returned. And there are 86 questionnaires that can be analyzed.

2. Descriptive Statistics Test

Table 1
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 Statemnet Information	30	24.00000	40.33333	31.9138889	32.0000000	2.60667829

Source: SPSS output from primary data processed

Based on tabel 1, it can be seen that are 30 samples used in this research.

Descriptive statistical test result are used to describe or explain the number of

answer given by respondents in each research variabel. 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. This means that the minimum value of the human resources competency variable is on scale and the maximum value is on Likert scale. While the average value of respondents' answers is on a scale of 3 in 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. This means that the minimum value of the information technology variable on scale and the maximum value is on Likert scale. While the average value of respondents' answers is on a scale of 4 in Likert scale. While 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. This means that the minimum value of the regional financial accounting system variable is on scale and the

maximum value is on the Likert scale. While the average value of respondents' answers is on a scale of 4 in Likert scale. While 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. It means that the minimum value of the variable organizational commitment on scale and the maximum value is on Likert scale. While the average value of respondents' answers is on a scale of 3 in a Likert scale. While the standard deviation is small, namely 3.94759736. The median for this variable data is 30.000000 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. It means that the minimum value of the financial statement variable is on scale and the maximum value is on Likert scale. While the average value of respondents' answers is on a scale of 3 in a Likert scale. While the standard deviation is small, namely 2.60667829. The median for this variable data is 32.0000000 which means that mean value is 31.9138889 smaller than the median.

3. Validity and Reability Test

Table 2
Validity and Reliability Test

Variable	Item	R-Count	Information	Koef Alpha Cronbach	Information
Human Resources Competency	1	0.666	Valid	0.829	Reliable
	2	0.735	Valid		
	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 primary data processed

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 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.

4. 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 use Kolmogorov Smirnov. The normality test results can be seen in the table below:

Table 3
Normality test

Kolmogorov- Smirnov	Standard Value	Explanation
0.097	0.05	Normally distributed

Source: SPSS output from primary data processed

Based on table 3 we can known the asymp.sig value of $0.097 > 0.05$ so that it can be concluded that the data is normally distributed.

b. Heteroscedasticity Test

The Heteroscedasticity test is an important assumption of the classical linear regression model that disrupts that appear in the regression are

homoscedasticity, i.e. all the disturbances have the same variant. The results of the heteroscedasticity test can be seen in the following table.

Table 4
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 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 5
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
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Source: SPSS output from primary data processed

Based on table 5 it can be seen that the tolerance value > 0.1 or VIF value < 10 then there is no multicollinearity.

5. Analysis of Multiple Regression

1. Hyphotesis 1,2 and 3

a. Determination Coefficient Regression Test

Table 6
Results of Determination Coefficient (R^2) Test

Model	Adjusted R Square
1	0.441

Source: SPSS output from primary data processed

Based on Table 6 showed the Adjusted R square (R^2) is 0.441. 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 44.1% of the variation in Financial Statement Information Quality (Y). While the remaining 55.9% is explained by other variables outside the study.

b. Partial Regression Test Results (t-test)

Table 7
t-test Result

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

Variable	B	T-count	Sig	Explanation
Information Technology				Significant
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 (p) = 0.808 was obtained.

Based on the results of data processing, the probability value (p) \geq 0.05. It can be concluded that human resource competency has no significant effect on the financial statement information quality.

b. Testing the 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 (p) = 0.196 was obtained.

Based on the results of data processing, the probability value (p) \geq 0.05. It can be concluded that 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 (p) = 0.366 was obtained. Based on the results of data processing, the probability value (p) \geq 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 8
Results of F test

Model	Sig Value
1	0.000

Source: SPSS output from primary data processed

Based on table 8 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 Coefficient Regression Test

Table 9
Results of Determination Coefficient (R²) Test

Model	Adjusted R Square
2	0.364

Source: SPSS output from primary data processed

Based on Table 9 shows that the value Adjusted R square is 0.364. this means that Human Resource Competency (X1), Organizational Commitment (Z), Human Resource Competency*Organizational Commitment(X1*Z), can explain as much as 36.4% of the dependent

variable, namely the Financial Statements Information Quality, and the remaining 63.6% 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 10
T- Test Results
Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-32,314	23,838		-1,356	.187
HumanResourceCompetecy	2,336	.988	1,753	2,363	.026
OrganizationCommitment	1,827	.815	2,767	2,241	.034
HumanResourceCompetecy * OrganizationCommitment	-.066	.033	-3,490	-1,992	.057

a. Dependent Variable:
FinancialStatementInformation

Source: SPSS output from primary data processed

Based on table 4.13, Human resource competency (X_1) give 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) 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 variabel moderating.

c. F test

Table 11
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 together on Y.

3. Hypothesis Test 5

a. Determination Coefficient Regression Test

Table 12
Results of Determination Coefficient (R^2) Test

Model	Adjusted R Square
3	0.413

Source: SPSS output from primary data processed

Based on Table 4.15 shows that the value of Adjusted R square is 0.413 . This means that Information Technology (X₂), Organizational Commitment (Z), Information Technology*Organizational Commitment(X1*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 13
T-test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	16.599	9.973		1.664	.108
TechnologyInformation	.670	.431	.726	1.553	.133
OrganizationalCommitment	-.047	.489	-.070	-.095	.925
TechnologyInformation*Or ganizationalCommitment	.000	.018	.019	.018	.986

a. Dependent Variable: FinancialStatementInformation

Source: SPSS output from primary data processed

Based on table 4.16, Information Technology (X_2) give 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 variabel moderating.

C. F test

Table 14
Test Results F

Model	Sig Value
3	0.001

Source: SPSS output from primary data processed

Based on table 14 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 15
Results of Determination Coefficient (R^2) Test

Model	Adjusted R Square
4	0.402

Source: SPSS output from primary data processed

Based on Table 15 shows that the value of Adjusted R square is 0.402. This means that Regional Financial Accounting Systems (X_2), Organizational Commitment (Z), Information Technology*Organizational Commitment (X_1*Z), can explain as much as 40.2% of the dependent

variable, namely the Financial Statements Information Quality, and the remaining 59.8% 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 16
T- Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	16.997	11.290		1.506	.144
RegionalFinancialAccountingSystem	.518	.431	.635	1.201	.241
OrganizationalCommitment	-.026	.550	-.039	-.047	.963
RegionalFinancialAccountingSystem*OrganizationalCommitment	.001	.019	.085	.070	.945

a. Dependent Variable: FinancialStatementInformation

Source: SPSS output from primary data processed

Based on table 16, Regional Financial Accounting System (X_2) give 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 System*Organizational Commitment (X_2*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 variabel moderating.

C. F test

Table 17
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 Refional 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. CONCLUSIONS AND SUGGESTIONS

- a. Human Resources Competency has a Positive Effect on the Quality of the Financial Statement Information of the Regional Device Organization of Bantul Regency.**

The results of this study indicate Human resources competency in bantul regency does not affect 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 (p) = 0.808 where the number is not significant because (p > 0.05). This result shows that this study supported by the previous that was conducted by Harahap (2018), Ningrum (2018), and Prabangsari (2018), 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 Device Organization of Bantul Regency.

The results of this study indicate that The utilization of information technology in bantul regency has no effect on the quality of financial statements. This means that the results of the research reject the second hypothesis (H₂) 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 supported by the previous that was conducted by Arif (2017), Ningrum (2018) and Riandani (2017) 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 Device Organization of Bantul Regency.

The results of this study indicate that Understanding of the regional financial accounting system in bantul regency does not affect 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 supported by the previous that was conducted by Hanaffi (2017), Rusydy (2018), Fatmala and Chelwa (2018), Regional Financial Accounting Systems does not affect the Quality of Regional Government Financial Reports.

d. Organizational Commitment strengthen the Relationship between Human Resource Competence towards the Quality of Financial Statements Information of the Regional Device Organization 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) give 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) 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 variabel moderating. This result shows that this study supported by the previous that was conducted by Andrianto (2017), and previous research conducted by Siwambudi. Et al. (2017) 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 Device Organization of Bantul Regency.

The results of this study indicate that Organizational Commitment cannot strengthen the effect of Information Technology towards the quality of financial statemnets information Information Quality. Information Technology (X_2) give 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 variabel moderating. This result shows that this study supported by the previous that was conducted by Andrianto (2017) organizational commitment cannot strengthen the relationship between regional financial accounting system 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 Device Organization of Bantul Regency.

The results of this study indicate that Organizational Commitment cannot strengthen the effect of Regional Financial Accounting Sytem towards the quality of financial statemnets information Information Quality. Regional Financial Accounting Sytem (X_2) give 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_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 variabel moderating. This result shows that this study supported by the previous that was conducted by Setyaningrum et al. (2018), in addition Andelina and Hariyanto (2017), organizational commitment cannot strengthen the relationship between regional financial accounting information system towards the quality of regional government financial statements.

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