

**Analysis of factors affecting the quality of financial reports with internal control systems and organizational commitment as moderation variables (case study on regional apparatuses of toraja utara regency)**

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**ABSTRACT**

This study aims to analyze the effect of government accounting standards and the role of internal audit on the quality of local government financial reports moderated by internal control systems and organizational commitment.

This research was conducted in 28 Regional Apparatuses of Toraja Utara Regency. By using quantitative research methods. Determination of the sample using a census/survey technique, in which all members of the population are used as research samples, so that the total sample is 84 people. The theory used in this research is *institutional theory* and *stewardship theory*. This study uses primary data with data collection methods carried out through distributing questionnaires. The statistical method used to test the hypothesis is to use *Moderated Regression Analysis (MRA)*.

The results of the study show that (1) government accounting standards have a positive and significant effect on the quality of local government financial reports; (2) the role of internal audit has a positive and significant effect on the quality of local government financial reports; (3) the internal control system can strengthen the relationship between government accounting standards and the quality of local government financial reports; (4) organizational

commitment can strengthen the relationship between the role of internal audit on the quality of local government financial reports. The results of this study can be useful for the Toraja Utara Regency government to always strive to improve quality in the preparation and presentation of financial reports.

**Keywords** : Government Accounting Standards, The Role of Internal Audit, Internal Control Systems, Organizational Commitment, And Quality of Financial Reports.

## **INTRODUCTION**

Financial reports can be said to be media for local governments to be accountable for their financial performance to the public, therefore the financial reports presented must be of high quality and follow established accounting standards. Quality financial reports are expected to guarantee public trust in the government regarding the use of funds that can be managed properly and are accountable and transparent (Palayukan, 2021). BPK gave a release related to the quality of local government financial reports in the first semester which was contained in the Summary of Examination Results for Semester 1 of 2021, revealed that the WTP opinion given by BPK to local governments over the past five years has increased, from 70% in 2016 to 90 % in 2020.

The Supreme Audit Agency gave an unqualified opinion to the government of Toraja Utara Regency for five consecutive years starting from 2016 to 2020. Quoted from kareba-toraja.com, Toraja Utara Regency received an award from the Minister of Finance Sri Mulyani Indrawati for her achievement in maintaining unqualified opinion from BPK. One of the positive impacts of the WTP opinion from the budget side is the bonus in the form of Regional Incentive Funds (DID) due to the ability to maintain WTP. However, based on the information released by the ministry of finance informed by Kareba Toraja, it was stated that even though Toraja Utara received an unqualified opinion, this did not necessarily make Toraja Utara Regency receive regional incentive funds in 2021, this is because the Toraja Utara Regency government's WTP status is in the category B with a *passing grade value* below 76. In the release of the Ministry of Finance, regions that receive regional incentive fund allocations are regions that meet the main criteria and at least get a score of 76 in category B (good).

Government accounting standards are one of the factors that affect the quality of financial reports. Government accounting standards are accounting principles that are applied in preparing and presenting government financial reports in the form of Statements of Government Accounting Standards (PSAP), and are prepared with reference to the government accounting conceptual framework (PP No. 71 of 2010). SAP is applied to solve various problems that arise both in financial reporting, accounting and government audits in both the central government and local governments so that the financial reports prepared can be of higher quality.

The role of the government's internal audit in carrying out oversight of financial reports is carried out by the Inspectorate as the government's internal auditor, carried out by monitoring the preparation of SKPK financial reports and reviewing financial reports before submission to BPK-RI. The review is intended to provide assurance of the accuracy, reliability and validity of the information presented in the financial reports before being submitted by financial management officials to regional heads (Adrian, 2019).

The government's internal control system plays a very important role in overseeing the budgeting process and is accountable for implementation up to the use of the regional revenue and expenditure budget. The results of BPK's examination of 541 LKPDs for 2020 revealed 6,809 findings containing 5,367 problems of weaknesses in the internal control system, which included 1,699 (32%) problems of weaknesses in the accounting and reporting control system, 2,498 (46%) problems of weaknesses in the control system for implementing the revenue and expenditure budget, and 1,170 (22%) problems with weaknesses in the internal control structure (BPK, 2021).

Organizational commitment is one of the elements that is needed in the survival of an organization. An organization can achieve its goals with the support of various parties who are jointly committed to achieving goals. In other words, discussing commitment is the same as questioning responsibility in terms of financial management, namely producing quality financial reports, by presenting and disclosing all financial transactions and all assets controlled and owned by regional governments correctly and clearly (Yusnita, 2017).

*Institutional theory* is a theory that explains the relationship between an organization and its environment and wishes to reveal the reality of inconsistencies in the formal appearance of the organization (DiMaggio and Powell, 1983). The form of adjustment of an organization is

to try to be similar to other organizations which is commonly called *isomorphism*. According to DiMaggio and Powell (1983), *isomorphism* is a process that limits or forces an organization to resemble other organizations in the same environmental conditions. This theory relates to accounting standards that have been set by the government and must be applied by every government organization and are generally accepted as standard rules. Furthermore, the implementation of the internal control system must also be further improved, so that the application of accounting standards can be implemented as closely as possible for the achievement of organizational goals.

Stewardship *theory* introduced by Donaldson and Davis (1991). This theory assumes that executives as *stewards* are motivated to act honestly and are able to act responsibly in carrying out the best possible actions aimed at fulfilling and achieving organizational goals. This theory can be used to see the behavior of regional financial managers related to their motivation in acting for the benefit of local government owners, namely the community (Asnida *et al.* 2018). The auditor as *the steward* will direct all of his abilities to produce quality reports. Furthermore, the success of local governments in improving the quality of financial reports is influenced by individual characteristics, in this case organizational commitment in achieving targets.

Studies on the quality of financial reports have been carried out by previous researchers, but there are still inconsistencies in research results which reveal government accounting standards and the role of internal audit have an influence on the quality of financial reports as well as internal control systems and organizational commitment can moderate these two variables on the quality of financial reports. Research by Ikyarti (2019), Sako *et al.* (2018), Yanti *et al.* (2020), Pujanira *et al.* (2017) and Yusnita (2017) explain that the application of government accounting standards has proven to have a positive effect on the quality of local government financial reports. However, research conducted by Dewi *et al.* (2020) stated that the application of government accounting standards does not affect the quality of financial reports. Astuti *et al.* (2022), Adrian (2019), Gamayuni *et al.* (2018), Goo *et al.* (2019), Handayani (2020) and Permata (2022) state that if the role of the auditor increases, the quality of financial reports will also increase. Different results are shown by research conducted by Septiani (2017), Triyanto (2019), and Atika (2019) stating that the role of internal audit does not affect the quality of financial reports. Langwo *et al.* (2022), Pebriani (2019), which states that government accounting standards which are moderated by the internal control system have a positive and significant effect on the quality of financial reports. Unlike the research from

Adhitama *et al.* (2019) and Kapriana *et al.* (2020) which states that the government's internal control system does not moderate the effect of government accounting standards on the quality of local government financial reports. Pertiwi *et al.* (2020), Alminanda *et al.* (2018), Fathia (2020), and Bala (2019) state that organizational commitment is able to strengthen the positive influence of internal control systems on local government performance. In contrast to research conducted by Wulandari (2018), Siwambudi (2017), Murdayanti (2017) and Triyanto (2019) which states that the interaction of the role of internal audit moderated by organizational commitment does not affect the quality of financial reports

Based on the description of the background and phenomena of the Toraja Utara Regency government and the inconsistency of research results from several previous researchers, the researcher is interested in conducting another study with the aim of analyzing the effect of government accounting standards and the role of internal audit on the quality of local government financial reports moderated by the internal control system and organizational commitment.

## **THEORETICAL REVIEW AND HYPOTHESIS DEVELOPMENT**

### **Institutional Theory**

DiMaggio and Powell (1983) in describing *institutional theory* is a process that limits or forces an organization to resemble other organizations in the same environmental conditions which is called *isomorphism*. However, sometimes this *isomorphism* will put institutional pressure on the organization, because they have to make the same changes ( *homogeneity* ). Institutional theory in an organization has placed institutions as the core of organizational design and behavior analysis, where organizations are said to be local institutions of wider institutions as forms of accepted beliefs, rules, and norms (Berthod, 2016).

According to Nazarudin and Suseno (2017) organizations can adapt when undergoing three processes, namely *coercive isomorphism*, *mimetic isomorphism* and *normative isomorphism*. In this study, researchers will try to emphasize *coercive isomorphism* , namely external pressure related to the environment around the organization and *normative isomorphism* , namely pressure that occurs because of the demands of professional organizations.

### **Stewardship Theory**

Donaldson and Davis (1991) describe stewardship theory as the principal's desire in this case that society is an absolute thing that is the goal of management, even though in practice management benefits. This is what motivates the stewards, namely management and every party involved, to continue to provide the best contribution and not leave the organizational path to achieve goals.

Stewardship theory provides an idea that the success of local governments in improving the quality of financial reports is influenced by the behavior and nature of each individual in achieving the goals of the government in all aspects even by putting aside personal interests or ego. Stewardship theory holds that there is a strong role in synergy and integration of individual behavior and traits towards government goals so as to spur stakeholders to maximize the improvement of each individual's competence in providing primary service to the public by increasing the role of internal audit which works as much as possible and is supported by organizational commitment. to produce good governance (Gulo, 2021).

## **EFFECT OF GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF FINANCIAL STATEMENTS**

Government Regulation no. 71 of 2010 states that government accounting standards are accounting principles that are applied in preparing and presenting government financial reports in the form of Statements of Government Accounting Standards (PSAP), and are prepared with reference to the conceptual framework of government accounting. According to Rusmana *et al* . (2017), Adrian (2019), and Ariawan *et al* . (2017) state that government accounting standards are legally enforceable accounting principles that serve as guidelines applied in preparing and presenting government financial reports.

The quality of the financial reports of regional apparatus organizations that are good requires the existence of a guideline in the preparation process. Government accounting standards or commonly abbreviated as SAP are accounting principles that are applied in compiling and presenting government financial reports, so that the better the implementation of SAP will affect the improvement of the quality of financial reports (Manullang, 2016).

Application of government accounting standards produces *normative isomorphism pressure*. According to Nazarudin and Suseno (2017), this pressure arises from an attitude of professionalism in capturing normative pressure from legal forces or government intervention. Professionalism is the result of external pressures such as rules or regulations from various

stakeholders (Winarni and Akbar, 2020). This relates to accounting standards that must be applied by every government organization and must be generally accepted as standard rules, and must be supported by sanctions for non-compliance to encourage the quality of financial reports in accordance with relevant and reliable principles (Nuriyani et al. , 2019 ). Based on the description of the theory above, the hypothesis proposed is as follows.

H1: Government accounting standards have a positive effect on the quality of local government financial reports.

## **THE INFLUENCE OF INTERNAL AUDIT'S ROLE ON THE QUALITY OF FINANCIAL STATEMENTS**

Government Regulation no. 60 of 2008 states that the Regency/City Inspectorate supervises all activities in the framework of carrying out the tasks and functions of the regency/city regional apparatus work units funded by the district/city regional income and expenditure budget. The Institute of Internal Auditors (IIA) suggests that internal audit is an insurance and consulting activity that has an independent and objective nature, designed to maximize *value* and change company operations for the better with a systematic approach using evaluation methods, as well as maximizing risk management performance, management control, and the process of managing the company. According to Arief (2016) internal audit is an element of monitoring internal control in an organization and is designed to monitor how effective other elements of internal control are.

Internal audit as a means of internal evaluation to investigate and measure a company's activities and can provide advice to managers to maximize company effectiveness. Internal audit is designed to enable all components of the company to carry out their duties properly and efficiently. Internal audit provides useful evaluations, views, or suggestions for all departments. Helping members of the organization carry out their duties effectively is the goal of internal auditing.

Podrug (2011) put forward one of the assumptions, namely the *governance approach* using sociology and psychology. In this study the Inspectorate as *a steward* can act in accordance with the wishes of *the principal* and the organization. *Stewards* are seen as parties capable of carrying out their duties as well as possible for the public interest. This theory suggests that the role of the internal auditor is not only to assess the suitability of financial statements through supporting evidence, but also plays a role in providing advice to the subject

being audited as a *shareholder*. These suggestions will later be used as material for consideration for agencies in increasing the effectiveness of financial and resource management so that not only economic interests are achieved but also sociological and psychological considerations of society in order to achieve *good governance*. Based on the description of the theory above, the hypothesis proposed is as follows.

H 2: The role of internal audit has a positive effect on the quality of local government financial reports.

### **THE INTERNAL CONTROL SYSTEM MODERATES THE INFLUENCE OF GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF FINANCIAL STATEMENTS**

Government Regulation Number 60 of 2008 states that SPIP is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. According to Adrian (2019) and Hia (2020) it is stated that the internal control system is a system designed by the leadership to provide adequate assurance for the achievement of organizational goals which are carried out as a whole within the central government and regional governments.

In order to organize a government that is transparent and accountable, to achieve the effectiveness of government accounting standards, adequate internal controls are needed. An adequate internal control system can prevent various frauds in government. Organizations are getting bigger and more complex as well as the rapid development of information technology which on the one hand provides benefits but on the other hand also increases control and security risks so that a reliable control system is absolutely necessary.

In the context of this study, government accounting standards can create pressures that require government organizations to produce financial reports in accordance with applicable standards. This pressure in theory is called *normative isomorphism*, namely pressure that occurs because there are demands for organizations to follow applicable rules in order to improve public services in this case to produce good quality financial reports (Anggraeni, 2021).



Having a good internal control system in an organization can produce *coercive isomorphism pressure*, namely pressure received by organizations given by the government to obey and comply with certain rules (Anggraeni, 2021). So, it is suspected that the existence of an adequate internal control system in an organization can ensure that government accounting standards have been fully implemented in order to produce quality financial reports. According to Wintari and Suardana (2018) internal control is carried out by organizations to provide adequate assurance that financial reports are presented fairly, in accordance with applicable government accounting standards which aim to present higher quality financial reports. Based on the description of the theory above, the hypothesis proposed is as follows.

H 3: The internal control system can strengthen the relationship between government accounting standards and the quality of regional financial reports.

### **ORGANIZATIONAL COMMITMENT MODERATES THE RELATIONSHIP BETWEEN THE ROLE OF INTERNAL AUDIT AND THE QUALITY OF FINANCIAL STATEMENTS**

Allen and Meyer (1990) define organizational commitment as an employee's desire to remain with their organization. Organizational commitment involves three attitudes, namely a sense of identification with organizational goals, a sense of involvement with organizational tasks, and a sense of loyalty to the organization. Dalia (2022), Widari *et al.* (2017), Tampubolon *et al* (2019), and Arif (2017) state that commitment is a strong recognition of an individual in a particular organization and is in favor of the organization and is actively involved and contributing to the organization.

*Stewardship* theory explains a management that cares about organizational goals by forming an internal audit unit that can provide added value and assist the organization in achieving its goals (Rahmat, 2021). The internal audit unit that is formed must have a high organizational commitment. Commitment is needed by the organization so that competent internal auditors in the organization can be maintained and well maintained (Siwambudi, 2021). This is because internal auditors who have high organizational commitment will be able to achieve their best performance and show strong dedication and support in achieving goals in this case to produce higher quality financial reports. Based on the description of the theory above, the hypothesis proposed is as follows.

H 4: Organizational commitment can strengthen the relationship between the role of internal audit and the quality of regional financial reports.

Based on the framework and hypothesis development, the research model in this study is described as follows.

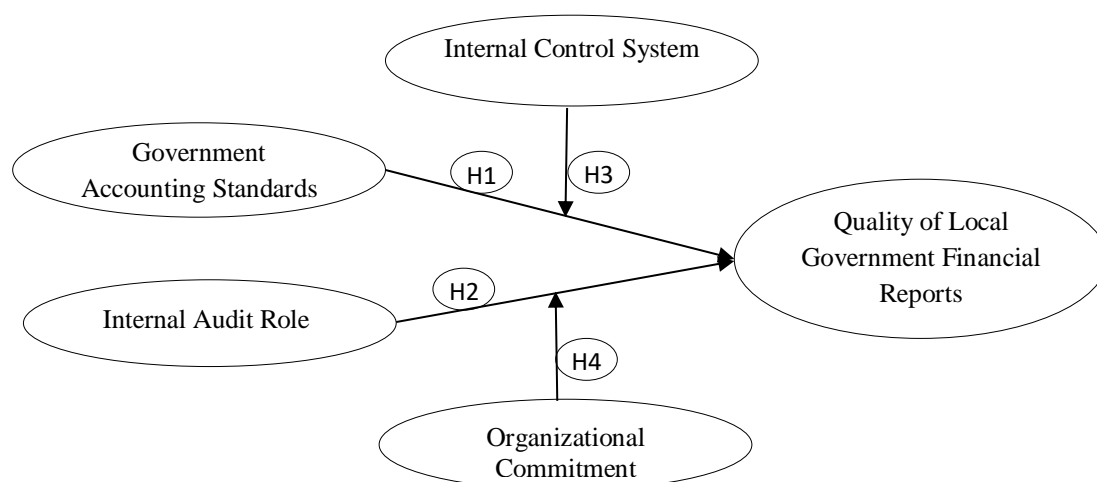


Figure 1. Research Model

## RESEARCH METHODS

This study will examine the influence of government accounting standard variables and the role of internal audit on the quality of regional financial reports with internal control systems and organizational commitment as moderating variables. This research was conducted in the local government environment of Toraja Utara Regency for one month starting at the end of January to February 2023. The population in this study were all regional apparatuses in the Toraja Utara Regency government who were involved in preparing financial reports, namely as many as 28 regional apparatuses, consisting of 2 Secretariats, 18 Services, 6 Agencies, 1 Inspectorate and 1 Civil Service Police Unit, where employees who will be given questionnaires are represented by three observers. Using a sampling technique with the census/survey method, where all members of the population are used as research samples. So that the number of samples in this study were 84 people. The data used in this study are primary data obtained directly from respondents, namely local government employees of Toraja Utara Regency.

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The statistical method used to test the hypothesis is to use *moderated regression analysis (MRA)*, which is a data analysis technique used to maintain sample integrity and provide a basis for controlling moderating variables (Ghozali, 2018) with the help of SPSS version 22. The regression model in this study is as follows: following.

The first stage

$$Y = \alpha + b_1x_1 + b_2x_2 + e \quad (1)$$

Second stage

$$Y = \alpha + b_1z_1 + b_3(x_1z_1) + e \quad (2)$$

$$Y = \alpha + b_2z_2 + b_4(x_2z_2) + e \quad (3)$$

Information:

Y: Quality of Local Government Financial Reports,  $\alpha$ : Constant,  $b_1$   $b_2$   $b_3$   $b_4$ : Regression Coefficient,  $x_1$ : Application of Government Accounting Standards,  $x_2$ : Role of Internal Audit,  $z_1$ : Internal Control System,  $z_2$ : Organizational Commitment,  $x_1z_1$ : Interaction between Application of Government Accounting Standards and Internal Control Systems,  $x_2z_2$ : Interaction between Internal Audit Role and Organizational Commitment,  $E$ : error.

## RESULTS AND DISCUSSION

### Multiple Linear Regression Analysis

Model	T test results (t-test)				
	Unstandardized		Standardized		
	Coefficients		Coefficients		
	B	std. Error	Betas	Q	Sig.
1 (Constant)	9,002	2,837		3.173	0.002
Government accounting standards	0.333	0.119	0.290	2,794	0.007

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Internal Audit Role	0.780	0.156	0.520	5.013	0.000
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Source: Data Processed with SPSS, 2023.

## **EFFECT OF GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF REGIONAL GOVERNMENT FINANCIAL REPORTS**

In the government accounting standard variable, a probability value of 0.007 is obtained. Because the probability value is  $0.007 < 0.050$ , partially the government accounting standard variable has a significant effect on the financial report quality variable. Based on the coefficient value of 0.333 which is positive, it identifies a positive effect. This means that the higher the application of government accounting standards, the higher the quality of financial reports.

The results of this study are in line with research conducted by Muraina and Dandago (2020) and Yusnita (2017) which state that the application of government accounting standards can improve the quality of government financial reports. However, this research is in contrast to research conducted by Dewi and Hoesada (2020) which states that government accounting standards have no effect on the quality of local government financial reports.

Based on the results of this study it can be concluded that the Toraja Utara Regency government has managed its finances based on government accounting standards. This is because the Toraja Utara Government has implemented an accrual basis in accordance with PP No. 71 of 2010 states that both the central government and regional governments as a whole must be able to properly implement government accounting standards so that government financial reports can provide complete and reliable information to various parties who need information to realize accountability and transparency in state financial management.

The results of this study are in accordance with *the institutional theory* which explains that the Toraja Utara Regency government adopts certain standards, in this case government accounting standards to gain external legitimacy, so that local governments are under pressure to be the same as other organizations. This pressure is called *normative isomorphism* pressure, namely the pressure that arises from the attitude of professionalism in capturing normative pressure from government intervention. With the existence of government accounting standards, each regional apparatus must be able to apply it in general as a rule that must be implemented which must be followed by the professional actions of all regional apparatuses in

making their best contribution to comply with these regulations in order to encourage the realization of reliable and trustworthy financial reporting.

## **THE EFFECT OF THE ROLE OF INTERNAL AUDIT ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL STATEMENTS**

In the internal audit role variable, a probability value of 0.000 is obtained. Because the probability value is  $0.000 < 0.05$ , partially the internal audit role variable has a significant effect on the financial report quality variable. Based on the coefficient value of 0.780 which is positive, it identifies a positive effect. This means that the higher the role of internal audit, the quality of financial reports will increase, conversely the lower the role of internal audit, the lower the quality of financial reports.

This research is in line with research conducted by Astuti (2022), Goo *et al.* (2019) and Gamayuni (2018) which state that the role of internal audit has a positive and significant impact on the presentation of financial statements. However, this research contradicts the research conducted by Atika *et al.* (2019) and Triyanto (2019) which provide evidence that the role of internal audit has no effect on the quality of financial reports.

The results of the study identified that the Internal Auditor in Toraja Utara Regency had carried out inspection and supervision of the financial reports of regional apparatuses in terms of providing accuracy, reliability and validity of the financial information presented before being submitted by financial management officials to the head of the Toraja Utara Regency Government, to provide confidence in preparing quality financial reports prior to submission to BPK-RI.

The results of this study are in accordance with the assumptions of a *governance approach* using sociology and psychology which is one of the assumptions in *the stewardship theory* put forward by Podrug (2011). This theory suggests that the role of the internal auditor is not only to assess the suitability of financial statements through supporting evidence but also to provide advice to the subject being audited as a *shareholder*. These suggestions can later be used by regional apparatuses as a weighted material in increasing the effectiveness of financial management, which in the end will not only achieve maximum economic interests but also sociological and psychological considerations of society that are useful for achieving *good governance*.

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**MODERATE REGRESSION ANALYSIS (MRA)**

Results of Moderation Regression Analysis of the Internal Control System between  
Government Accounting Standards on the Quality of Financial Statements

**Coefficients<sup>a</sup>**

<i>Model</i>	<i>Unstandardized</i>		<i>Standardized</i>	<i>Q</i>	<i>Sig.</i>
	<i>Coefficients</i>		<i>Coefficients</i>		
	<i>B</i>	<i>std. Error</i>	<i>Betas</i>		
1(Constant)	19,720	3,493		5,646	.000
Government Accounting Standards	.152	.136	.162	1.115	.268
Government Accounting Standards*Internal Control System	.010	.002	.607	4,179	.000
R <sup>2</sup> = 0.564					

Source: Data Processed with SPSS, 2023.

To test the hypothesis that the internal control system can moderate the relationship between accounting standards and the quality of financial reports, a t-test is carried out. Based on table 5.10 government accounting standards are moderated by the internal control system with the acquisition of  $t_{count}$  of 4.179 with a significance of 0.000 < 0.050. Thus it can be concluded that an adequate internal control system can play a role in maximizing the application of government accounting standards in improving the quality of financial reports.

The results of this study are consistent with research conducted by Langwo (2020) and Pebriani (2019) which state that based on the results of hypothesis testing it shows that the internal control system can moderate the effect of government accounting standards on the quality of local government financial reports. On the other hand, the findings of this study contradict the results of research conducted by Kaprina (2020) and Adhitama (2019) which

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state that the internal control system cannot moderate the influence of government accounting standards on the quality of local government financial reports.

The results of this study indicate that the implementation of internal control systems such as control environment, risk assessment, control activities, information and communication, and monitoring in general have been carried out by the leadership and all employees in the context of achieving goals. A good internal control system can guarantee compliance with applicable regulations in the process of preparing local government financial reports so that they comply with the applicable standards for preparing financial reports. This can have implications for the quality of the financial reports prepared, when regional apparatuses in the process of preparing financial reports apply an adequate internal control system which results in financial reports being prepared in accordance with applicable government accounting standards, the resulting output in the form of financial reports will be of higher quality.

This is in line with the process put forward by Nazarudin and Suseno (2017) which states that in *institutional theory* there are processes carried out by organizations to be able to adapt including *coercive isomorphism*, namely external pressure exerted by the government to be able to impose certain systems and *normative isomorphism*, namely consequences of professionalism in a particular organization in responding to normative pressures arising from legal power and government intervention.

In this study, it can be associated with both of these pressures, namely, government accounting standards are associated with *normative isomorphism* which can create pressure that makes demands on organizations to comply with the standards provided by the government in order to produce quality financial reports. Meanwhile, the internal control system associated with *coercive isomorphism* is the pressure received by an organization given by the government to comply with certain norms or rules. Organizations are required to be able to behave and act professionally in work to comply with applicable norms and rules. So that with an adequate internal control system in an organization it can be ensured that the standards set by the government have been fully implemented which has an impact on producing higher quality financial reports.

Results of Moderation Regression Analysis of the Internal Control System between  
Government Accounting Standards on the Quality of Financial Statements

**Coefficients <sup>a</sup>**

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<i>Model</i>	<i>Unstandardized</i>		<i>Standardized</i>	<i>Q</i>	<i>Sig.</i>
	<i>Coefficients</i>		<i>Coefficients</i>		
	<i>B</i>	<i>std. Error</i>	<i>Betas</i>		
1(Constant)	29,646	2,782		10,658	.000
Organizational Commitment	-.557	.193	-.407	-2,883	.005
Role of Internal Audit*Organizational Commitment	.036	.005	1,072	7,598	.000
<b>R<sup>2</sup> = 0.569</b>					

Source: Data Processed with SPSS, 2023.

To test the hypothesis that organizational commitment can moderate the relationship between the role of internal audit and the quality of financial statements, a t-test is performed. Based on table 5.11, the role of internal audit is moderated by organizational commitment with a t count of 7,598 with a significance of 0,000 < 0,050. Thus, it can be concluded that adequate organizational commitment can play a role in maximizing the role of internal audit in improving the quality of financial reports.

The findings of this study are consistent with the results of a study conducted by Goo *et al.* (2019) which states that based on the results of analytical tests it is known that there is an interaction between the role of internal audit and organizational commitment, which means that organizational commitment can moderate the relationship between the role of internal audit and the quality of financial reports. Conversely, the results of this study contradict research conducted by Triyanto (2019) which provides evidence that organizational commitment cannot moderate the influence between the role of internal audit and the quality of financial reports.

The results of the study show that budget users in the regional apparatus of Toraja Utara Regency are generally committed to carrying out their duties and responsibilities. This can be seen through the answers to the questionnaire given to respondents about understanding the goals and objectives of the work, prioritizing organizational interests above personal interests, trying to do work more efficiently, trying as much as possible to achieve the targets that have been given, completing the work well and on time, and keep doing the job even though the leader is not in the office.



With the commitment of the internal auditors in carrying out their duties and responsibilities, it can be ascertained that the internal auditors have provided guidance to the organization in carrying out effective controls by evaluating effectiveness and efficiency through suggestions for future development. This shows that the higher the organizational commitment an auditor has in carrying out his work, the better the financial statements will be presented, bearing in mind the role of the internal auditor, which is to carry out a review process of financial reports which can determine whether the financial statements have been presented in accordance with the regulations. apply.

In connection with the increase in organizational commitment possessed by an auditor, this is in line with *stewardship theory* which explains a management that cares about organizational goals by establishing an internal audit unit that can provide added value and assist the organization in achieving its goals. The internal audit that is formed must have high organizational commitment, bearing in mind the duties and responsibilities of an auditor are closely related to disclosing all forms of errors in report presentation in order to produce quality financial reports. This is because internal auditors who are highly committed to work will be able to achieve their best performance and show strong support in achieving organizational goals, which in this case produce quality financial reports.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the results and findings of the discussion described in the previous chapters, the conclusions that can be drawn include:

1. Government accounting standards have a significant positive effect on the quality of local government financial reports. This is because regional apparatuses that apply government accounting standards properly tend to produce higher quality financial reports, because in presenting financial reports that comply with applicable standards, errors in the presentation of financial statements can be avoided.
2. The role of internal audit has a significant positive effect on the quality of local government financial reports. This is because the internal auditor's role is not only to assess the suitability of financial statements through supporting evidence but also to provide advice to regional apparatus in preparing financial reports.
3. The internal control system can strengthen the relationship between government accounting standards and the quality of local government financial reports. The existence of the

implementation of an internal control system consisting of policies and procedures in achieving goals within an organization can guarantee that the accounting standards set by the government have been fully implemented which are useful for producing quality financial reports.

4. Organizational commitment can strengthen the relationship between the role of internal audit on the quality of local government financial reports. This is because internal auditors who have high organizational commitment will tend to prioritize the interests of the organization compared to their personal interests and can be more responsible in the process of reviewing financial reports before submitting them to BPK-RI, so that the resulting financial reports are of higher quality.

## **LIMITATIONS**

This study has limitations, including the results of this study indicating that government accounting standards and the role of internal audit only have the ability of 56.8% in explaining the quality of financial reports and this research was only conducted within the scope of the Toraja Utara Regency government.

## **SUGGESTION**

Based on the research that has been carried out there are several suggestions that can be submitted, as follows:

1. Add or consider other variables that can be used to review the factors that affect the quality of local government financial reports
2. This research was carried out by a survey that only covered one district, for further researchers to expand the scope of the research area such as districts/cities throughout the province so that the research results could be generalized.

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