

**ANALYSIS OF THE EFFECT OF LEADERSHIP COMMITMENT ON
THE RELATIONSHIP BETWEEN FACTORS AFFECTING THE
QUALITY OF FINANCIAL STATEMENTS IN THE
DIRECTORATE OF HIGHER EDUCATION IN
THE MINISTRY OF RESEARCH, TECHNOLOGY
AND HIGHER EDUCATION**

Shohifah Gultom¹, Iskandar Muda², Keulana Erwin³

^{1,2,3}Universitas Sumatera Utara

shohifah06@gmail.com

Abstract: The purpose of this study was to analyse the commitment of the leadership as a mediator of the relationship between the quality of human resources, supporting infrastructure, compliance with regulations, the accrual-based agency accounting systems applications to the quality of the financial statements of the Ministry of Technology and Higher Education. In this study structural equation modelling is used to analyse the relationship between the quality of human resources, supporting infrastructure, compliance with regulations, the accrual-based agency accounting systems application to the quality of financial statements. Data was collected by distributing questionnaires to SAI officers in the work unit of the directorate of higher education at the research, technology, and higher education ministries at the meeting for preparation at the first semester of 2017 financial statements and the financial report preparation meeting in 2017. SEM data was used with the help of software AMOS. The results showed that the ability of human resources, supporting facilities and infrastructure, compliance with regulations, and the application of an accrual-based agency accounting system (SAI-BA) had an effect both simultaneously and partially on the quality of financial reports in the ministries of research, technology, and higher education. Leadership commitment has not been able to mediate the relationship between human resource capabilities, supporting facilities and infrastructure, compliance with regulations, and the application of accrual-based agency accounting systems (SAIBA) with the quality of financial reports in the ministries of research, technology, and higher education.

Keyword: Quality of Human Resources, Supporting Infrastructure, Regulatory Compliance, Application of Accrual-Based Agency Accounting System, Leaders Commitment

1. INTRODUCTION

The rolling of the reform era provides a strong signal of transparency and accountability in the management of the state's finances. So along with these financial reforms, one of the significant changes is the change in the field of government accounting which mandates that State Finance must be accounted for in accordance with Government Accounting Standards (GAS). Government regulations mandate that the application of government accounting standards must be accrual-based, Accrual-based accounting is an accounting basis where economic

transactions and other events are recognized, recorded and presented in the financial statements at the time of the transaction, regardless of when the cash or cash equivalents were received or paid. In accrual-based accounting, the recording time is in accordance with the current resource flow, so that it can provide the most comprehensive information because all resource flows are recorded. The implementation of accrual-based GAS must be done carefully, must be with careful and structured preparation related to regulations, information systems, human resources (HR), infrastructure, and commitment in the application of regulations relating to accrual accounting in government. Success in implementing an accrual-based government accounting system is needed so that the government can produce transparent and accountable financial reports.

Simanjuntak (2005) states that the complexity of the implementation of accrual-based agency accounting requires a more complicated accounting system and IT-based system. In the framework of applying the accrual basis in the central government, the Directorate General of Treasury of the Ministry of Finance as the front line in the implementation of accrual-based accounting. Some challenges in the implementation of accrual-based government accounting are how strong support from the leadership, human resource competencies, and resistance to change.

According to Mardiasmo (2002) the main problem in implementing good government financial management in Indonesia is that in Indonesia it does not have a good accounting system. The absence of a reliable accounting system is one of the weaknesses in government internal control. If the accounting system cannot be trusted, the accounting records and reporting will also be less believed. In addition, most operators of the institutional accounting system (SAI) do not have an accounting education background so they do not really understand how to run the existing accounting system so that the resulting financial reports support good government financial statements.

Muda & Erlina (2019) show that the quality of human resources has a significant effect on the satisfaction of users of accrual-based accounting system users. The quality of human resources can mediate the relationship between system quality and user satisfaction of accrual-based accounting system applications. Choirunisah (2008) shows that the ability of human resources has a significant effect on the relevance of information as an indicator of the quality of financial information. This is different from the results of Syarifuddin's research (2014), which shows that the competence of human resources does not affect the quality of local government financial reports, this is because the preparation of financial statements must be done carefully, accurately and in accordance with GAS in order to produce financial statement information that is reliable. So to produce reliable financial reports, information systems that support the preparation of financial statements are also needed. Information systems are a series of machines and people integrated to produce information in support of the operations, management, and decision making functions of an organization by utilizing software, hardware, procedures, analytical methods, planning, decision making techniques, and Davis & Olson databases (1986). Technology Acceptance Model (TAM) is a model of receiving information systems. An information system created must have a purpose. The

purpose of making this system is to assist management in producing information that will be useful for decision making and supporting the operational functions of the organization.

From the various descriptions that have been described above, the researcher is motivated to conduct further research on the factors that affect the quality of financial reports at the Directorate of Higher Education in The Ministry Of Research, Technology And Higher Education with the commitment of the leader as an intervening variable. As for what is considered to be the affecting factors are the ability of human resources, infrastructure used, compliance with regulations, and the application of an accrual-based agency accounting system that is allegedly affecting the quality of financial statements.

2. LITERATURE REVIEW

2.1 Quality of Financial Statements

According to Nordiawan & Hertianti (2010) qualitative definition of financial statements are normative measures that need to be realized in accounting information in order to meet its objectives. Kieso et al., (2013) explained that some reports that must be presented in the financial statements are statement of financial position, income statement, statement of cash flows and statement of changes in equity. According to Mardiasmo (2006), the objectives and functions of public sector financial statements are: 1) Compliance and management (compliance and stewardship). 2) Accountability and retrospective reporting as a form of accountability to the public that is used to monitor performance and evaluate management. 3). Planning and Authorization Information (planning and authorization information) provides the basis for planning policies and activities in the future. 4). Public Relations (public relations) to provide opportunities for organizations to make statements about the achievements that have been achieved to users who are influenced by employees, and the community. 5). Sources of facts and figures (source of fact and figures) to provide information to various interest groups who want to know the organization more deeply.

The financial statements have the role to provide relevant information about the financial position and all transactions carried out by the reporting entity in one reporting period. The financial statements present information about income, expenditure, transfers, reserve funds, financing, assets, liabilities, and equity which are all summarized in the realization of budget reports, balance sheets, operational reports, equity reports and notes on Nordiawan & Hertianti (2010) financial statements.

2.2 Quality of Human Resources

The preparation of financial statements requires human resources that have adequate quality and quantity. According to Suharto (2012), the quality of human resources is the ability of employees in carrying out the management process as seen from a person's skills, educational background, requirements that must be followed in order to be able to carry out the management process, trainings, professional issues and socialization regulations that have changed. The quality of the regional apparatus according to Koswara (2001) is the professional ability and

technical skills of the employees included in the staff and implementing elements in the local government environment. What is needed is not only sufficient numbers, but also the quality of the employees that must be measured by looking at their educational background, skills, work experience, rank and employment status. Choirunisah (2008) found empirical evidence of the effect of the ability of human resources on the quality of the financial statements produced. The placement of the SAI team in accordance with their educational background, namely employees with accounting / financial education backgrounds as the staff preparing the financial statements will make the quality financial reports produced and the development of staff expertise, both formal and informal. Likewise, the results of Langelo, Saerang, and Alexander (2015) research show that human resources with accounting education background are still lacking so that it becomes one of the obstacles in applying accrual-based accounting standards in the city of Bitung. So it is necessary to improve the quality and number of human resources. According to Supriyadi (2008), quality improvement of human resources needs to be pursued in the form of education, training, or technical guidance. With this kind of activity it is expected that the quality and ability of the SAI team will increase and will have an impact on the quality of financial statement presentation.

2.3 Compliance with Regulations

The first perspective in understanding the success of an implementation is the compliance of the implementors in implementing the regulations contained in the regulatory documents (Purwanto & Sulistyastuti, 2012). Compliance with regulations in the preparation and presentation of financial statements is an implementation of the principle of legal certainty, namely financial statements must be prepared based on laws and regulations. For the implementation of a policy to be effective and efficient, the implementors must know what needs to be done and have the ability to carry out the policy, and have the will to carry out the policy (Inayah, 2010). In Rasdianto, Nurzaimah and Muda (2015) stated that regulation has a significant effect on the timeliness of the delivery of financial reports of regional governments.

2.4 Supporting Facilities and Infrastructure

Facilities and infrastructure are tools to support success in order to achieve the vision and mission of the work unit. Supporting facilities and infrastructures are measures of the level of service provided by work units to stake holders in order to achieve the organization's vision and mission. According to Kenneth and Jane (2005) in Azhar (2007) hardware is physical equipment used for input, process, and output activities in an accounting system. This hardware is a computer to process data, storage devices and devices to produce outputs and physical media to connect all these units. Software is a set of pre-program instructions that control and coordinate the hardware components of an information system. Choirunisah (2008) found empirical evidence of the effect of the availability of tools and facilities on the quality of financial statements produced.

Likewise Rasdianto, Nurzaimah, & Muda research results (2014) that infrastructure simultaneously has a significant effect on the timeliness of the delivery of the financial statements of the North Sumatra provincial government.

2.5 Accrual Based Institution Accounting System

According to Mulyadi (2013) the system is a network of procedures created according to an integrated pattern for carrying out the company's main activities. Hall (2011) states that a system is a group of two or more interconnected components or subsystems that function with the same goal. Maksun & Abubakar (2018) states that partially, accounting information systems affect the quality of local government financial reports. The use of information technology will minimize errors because all financial activities will be recorded more systematically and will ultimately produce reliable financial reports. Previous research conducted by Ismail, NA, & King (2005, 2007) found that the accounting system in an institution must be able to meet the needs of the institution in order to improve company performance. This is also in line with the research of Tomaradi (2014) and Alsharayi (2012) also found that a good accounting information system will help employees in completing their tasks more quickly with better results.

2.6 Leadership Commitment

Leadership commitment is a person's attitude in an organization that can regulate and influence others to achieve the expected organizational goals. According to Rivai (2008), commitment is a determination in a person to accept or reject one or more goals that guide his actions or activities. According to Trisnawati (2005) leadership is defined as the process of influencing and directing employees to do the work assigned to them.

Based on research by Rantelangi, Affan, Deviyanti, & Sari (2017) that leadership style has a positive and significant effect on the application of good governance. A leader who has the knowledge and ability will encourage the people they lead to participate in completing the task at hand. In accordance with Joseph's opinion (2010) the success of an organization using information technology is highly dependent on the human resources that operate it, and the commitment of the leadership is needed to carry out investment in the field of implementing information technology. Accounting information systems are tools used by the end user to produce accounting reports for the process decision-making. Choirunisah (2008) states that the support of leaders and tools is one of the factors affecting the quality of financial statement accounting information produced by SAI. Research Putra & Ariyanto (2015) also states that organizational commitment and leadership style positively affect the Application of Accrual Based Government Accounting Standards.

3. METHOD

This research will be conducted at the Directorate of Higher Education (DIKTI) of The Ministry of Research, Technology, and Higher Education. The research will be carried out at the level of reconciliation of the Echelon I level which is usually carried out twice a year in January and July 2017. The population used in

this study is SAI officers in the Directorate of Higher Education environment. Those responsible for preparing financial statements are validators, verifiers and operators. The dependent variable is the quality of financial statements (Y) and the independent variable, namely the ability of human resources (X1), supporting facilities and infrastructure (X2), compliance with regulations (X3), and the application of an accrual-based agency accounting system (SAIBA) (X4), and leadership commitment as an intervening variable (Z). The population in this study was 120 people. This amount represents the number of work units within the Directorate of Higher Education. Sampling was carried out by convenience sampling method, which is the sample chosen with consideration of convenience where the researcher will carry out questionnaires. In this method, sample members are selected or taken based on the ease of obtaining the required data, or the sample units drawn are easy to measure and are cooperative in nature by Hamid (2010). The questionnaire that was filled out by the respondent was quantified in advance by using the interval measuring scale and using the Likert scale weighting method. To analyze the data in this study the Structural Equation Model (SEM) of the AMOS 21.0 software package, Structural Equation Model (SEM) or model Structural equations are a set of statistical techniques that allow testing of a relatively complicated set of relationships Ferdinand (2000). The assumptions that must be fulfilled in the data collection and processing procedure analyzed by SEM modeling are as follows:

Goodness of fit index	Cut-off Value
χ^2 (<i>Chi-square</i>)	Diharapkan kecil
Significance Probability	≥ 0.05
<i>RMSEA</i>	≤ 0.08
<i>GFI</i>	≥ 0.90
<i>AGFI</i>	≥ 0.90
<i>CMIN/DF</i>	≤ 2.00
<i>TLI</i>	≥ 0.95
<i>CFI</i>	≥ 0.95

4. RESULT AND DISCUSSION

4.1 RESULT

The respondents of this study were SAI officers in the work unit of the directorate of higher education of the ministry of research, technology and higher education. The questionnaire was distributed to 120 SAI officers of the state tertiary institutions. The distribution of the questionnaire was carried out in two stages, namely by giving 120 sets of questionnaires to respondents on 04, 05 and July 6, 2017. Then the respondent was given time to answer the questionnaire for two days, after which the questionnaire would be collected again by the researcher. Of the 120 sets of research questionnaires distributed, 109 were returned. Based on descriptive statistical analysis obtained the following sample description.

Table 1. Return Rate of the Questionnaire

No.	Information	Number	Percentage (%)
1.	Questionnaire distributed	120	100
2.	Returned questionnaire	109	90,83
3.	Questionnaire that did not return	11	9,17

Based on research data that has been collected, obtained data about the characteristics of respondents consisting of (1) the majority of respondents are male as many as 59 people or 54% while female respondents as many as 50 people or 46%. (2) the age of respondents is generally between 26-35 years, at this age the number of respondents was 66 people, equivalent to 61%. (3) The education level of the most dominant respondents is employees who have a Bachelor's degree (S1) that is 87 people or 80%. (4) The educational background of most respondents were those from non-accounting economic education backgrounds as many as 40 people or 37%. From the number of respondents, there are 94 civil servants (PNS) as many as 86% of the total number of employees. Positions as SAIBA operators are the most respondents, amounting to 53 people or equal to 49%. This position is an important position in the framework of implementing SAIBA.

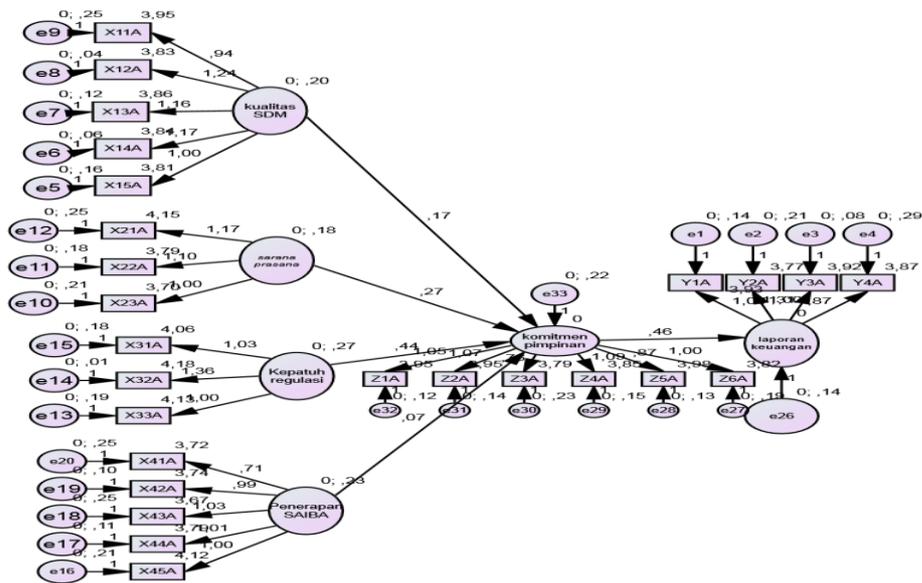
This research uses Structural Equation Modeling (SEM) analysis. The software used for this research is IBM SPSS AMOS 21. The theoretical model that has been described in the path diagram will be analyzed based on the data obtained. In the measurement model test for the model without the leadership commitment as an intervening variable the Chi-square results obtained were 661,017, Degrees of freedom amounted to 166 and Probability level amounted to 000. while for models with leadership commitment variables as intervening variables, the Chi-square results were 971,098, the Degrees of freedom were 294 and the Probability level was 2,000. The test of the model hypothesis shows that this model fits the data or is fit to the data used in this study. Measurement test results can be seen in the table below:

Table 2. Model Measurement Results Tests

No	Information	Chi-Square	Degree of freedom	Probability level
1	Model Without the Leadership Commitment (as an intervening variable)	661,017	166	,000
2	Model with leadership commitment (as an intervening variable)	971,098	294	0,000

Although the Chi-Square value is quite large namely 661,017 and 971,098, the Chi-Square value is affected by the degree of freedom. In this study the value of degrees of freedom is 166 and 294. If the degree of freedom is smaller, the Chi-Square value will decrease.

The results of the structural model test can be seen in Figure 1.



Hypothesis testing conducted is the commitment of the leadership to mediate the relationship between the ability of human resources, supporting facilities and infrastructure, compliance with regulations, and the application of the Accrual-Based Institution Accounting System (SAIBA) with the quality of financial reports at the Directorate of Higher Education Ministry of Research, Technology, and Education Height, carried out as follows:

H0: Leadership commitment cannot mediate the relationship between human resource capabilities, supporting facilities and infrastructure, compliance with regulations, and the application of the Accrual-Based Institution Accounting System (SAIBA) with the quality of financial reports at the Ministry of Research, Technology and Higher Education.

H1: Leadership commitment can mediate the relationship between human resource capabilities, supporting facilities and infrastructure, compliance with regulations, and the application of the Accrual-Based Institution Accounting System (SAIBA) and the quality of financial reports at the Ministry of Research, Technology and Higher Education.

The results of calculations performed with AMOS 21.0 are shown in the table below:

Table 3. Hypothesis Test Results

Path	Coefficient Regression	CR	P	Conclusion
Quality of Financial Statements ← Quality of HR	0,165	1,484	0,138	Not significant
Quality of Financial Reports ← Regulatory Compliance	0,438	4,150	0,000	Significant
Quality of Financial Reports ← Infrastructure facilities	0,266	1,963	0,050	Significant

Quality of Financial Statements ← Application of SAIBA	0,071	0,666	0,505	Not significant
Quality of financial reports ← Leadership Commitment	0,446	4,776	0,000	Significant

Hypothesis testing shows that:

1. The variable quality of human resources has a significance level of 0.138 or greater than the significance level of P-value of 1% and a critical ratio (CR) value of 1.484 less than 2.56 and a regression coefficient of positive value of 0.165 then it cannot accept H1, so it can be concluded that the variable quality of human resources has a positive and not significant effect on the variable quality of financial statements.
2. Regulatory compliance variable has a significance level of 0,000 or smaller than a significance level of P-value of 1% and a critical ratio (CR) value of 4,150 is greater than 2.56 and a regression coefficient of positive value of 0.438 then accepts H1, so it can be concluded that the compliance variable on the regulation has a positive and significant effect on the variable quality of financial statements.
3. Infrastructure variables have a significance level of 0.050 or smaller than a significance level of P-value of 5% and a critical ratio (CR) value of 1.963 greater than 1.96 and a regression coefficient of positive value of 0.266 then accept H1, so that it can it was concluded that the infrastructure suggestion variable had a positive and significant effect on the quality of financial statement variables.
4. The SAIBA implementation variable has a significance level of 0.505 or greater than the significance level of P-value of 5% and a critical ratio (CR) value of 0.666 is smaller than 1.96 and a regression coefficient of 0.071 is positive, it cannot accept H1, so it can be concluded that the SAIBA implementation variable has a positive and not significant effect on the variable quality of financial statements.
5. Leadership commitment variable has a significance level of 0,000 or smaller than a significance level of P-value of 1% and a critical ratio (CR) value of 4,776 is greater than 2.56 and a regression coefficient of positive value of 0.446 then accepts H1, so it can concluded that the leadership commitment variable has a positive and significant effect on the quality of financial statement variables.

5. CONCLUSION AND SUGGESTION

5.1 Conclusion

The Effect of Quality of Human Resources on the quality of Financial Statements

The results of testing the effect of the variable quality of human resources on the quality of financial statements indicate that the variable quality of human resources has a positive and significant effect on the variable quality of financial statements. This research successfully found evidence that the quality of human resources has an influence on the quality of financial statements. The above research results are in line with the findings of Nugraheni & Subaweh (2008) which

states that the manager's knowledge factor has a significant and positive influence on the quality of financial reports in the Inspectorate General of the Ministry of National Education. This is also in line with the research of Muda & Erlina (2019) which states that the quality of human resources can moderate the relationship of information quality with the satisfaction of using an accrual-based accounting system.

The Effect of Supporting Infrastructure Facilities on the Quality of Financial Statements

The results of hypothesis testing indicate that supporting infrastructure has a positive effect on the quality of financial statements. The results of this study are in line with the findings of Nugraheni & Subaweh (2008) which states that the availability of facilities and infrastructure has a positive and significant effect on the quality of the financial statements of the Inspectorate General of the Ministry of National Education. But contrary to research (Yahya et al., 2018) which states that the support of infrastructure has no influence in the implementation of the Government Accounting System (SAP) based on accruals in the Regional Government of North Sumatra.

The Effects of Compliance on Regulation on the Quality of Financial Statements

Hypothesis testing results indicate that the compliance variable on the regulation has a positive and direct effect on the variable quality of financial statements. The results of this test are in line with the research of Putri, Rahayu, & Nurbaiti (2017) that partially the understanding of government accounting standards accrual basis has a significant effect with a positive direction on the Quality of Financial Statements of the Bandung city government. This means that the better the understanding of accrual-based government accounting standards regulations, the better the quality of the financial statements produced.

The Effect of Application of Accrual-based Institution Accounting System (SAIBA) on the quality of Financial Statements

The results of hypothesis testing indicate that the variable Implementation of the Accrual-Based Institution Accounting System (SAIBA) has a positive and significant effect on the variable quality of financial statements. This is in line with the research of Muda (2017) which states that partially the use of information technology has a positive and significant influence on the application of the regional financial accounting system in Labuhan Batu.

The Effect of leadership commitment as an intervening variable on the quality of Financial Statements

The results of this study indicate that the leadership commitment hypothesis can mediate the relationship between human resource capabilities, supporting facilities and infrastructure, compliance with regulations, and the application of the Accrual-Based Institution Accounting System (SAIBA) with the quality of financial reports at the Ministry of Research, Technology and Higher Education

proven for compliance with regulatory variables and supporting infrastructure with the quality of financial statements. With the commitment of the leaders of the regulation can be run well. So that the latest regulations regarding the preparation of financial statements, policies regarding the use of the output budget, the time that must be obeyed in order to deliver financial reports from work units to echelon I units is properly obeyed. Likewise with the infrastructure, with the commitment of the leadership, the procurement of infrastructure needed in order to facilitate the preparation of financial statements can be realized. With enough hardware, all applications that support the preparation of financial statements can be run properly so as to produce output data that is accountable.

From the results of the research, the commitment of the leadership has not been able to mediate the relationship between the quality of human resources and the application of the accrual-based agency accounting system with the quality of financial statements. The ability to prepare financial statements in presenting quality financial reports does not depend on their leaders. Likewise with the implementation of an accrual-based agency accounting system, it can be run and produce accurate data even without the leadership's commitment. This application is required by the ministry of finance to be used by work units in the framework of preparing financial statements. So even without the commitment of the leaders of the financial statements compiler must understand the application of the accrual-based agency accounting system.

5.2 Research Limitations

1. This study only discusses the variables that affect the quality of financial statements, namely the ability of human resources, supporting facilities and infrastructure, compliance with regulations, and the application of an accrual-based agency accounting system (SAIBA). While objectively there are still other factors that support the quality of financial statements.
2. This study uses a questionnaire, so there may be bias from respondents' answers that are less accurate, answering carelessly and answering each question is inseparable from the perception of each respondent and is subjective.

5.3 Suggestions

1. Based on the limitations of this study, it is recommended for further researchers who will to examine the quality of financial statements to add other variables related to financial quality such as career advancement for staff and work atmosphere.
2. The next researcher is expected to apply the survey method in addition to distributing questionnaires online.

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