ANALYSIS OF FACTORS AFFECTING THE QUALITY OF FINANCIAL STATEMENTS REGENCY APPARATUS WORK UNIT IN THE GOVERNMENT OF ACEH TAMIAH REGENCY WITH ORGANIZATIONAL COMMITMENTS AS MODERATING VARIABLES

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Abstract: The purpose of this study is to analyse the effect of government internal control systems (GICS), human resource competencies (HR), utilization of information technology (IT), application of Government Accounting Standards (GAS) and the role of internal audit with organizational commitment as a moderating variable on the quality of financial statements Regency Government Work Unit in Aceh Tamiang Regency Government. This type of research is causal research. The population in this study was 88 people, consisting of the Head of the Regency Government Work Unit (Budget User) and the Financial Administration Officer in the entire Regency Government Work Unit (SKPK) of the Aceh Tamiang District Government, totaling 44 Regency Government Work Unit. The method of determining the sample with the census method, so that the entire population is used as a research sample. The data in this study are primary data and data collection techniques using a questionnaire. Hypothesis testing uses the Structural Equation Model (SEM) with the help of the Square Least Square (PLS) program. The results of this study prove that GICS, human resource competence, IT technology utilization, GAS application and the role of internal audit have a significant effect on the quality of financial statements simultaneously. Partially, the GICS system, IT utilization and the role of internal audit have a positive and significant effect on the quality of financial statements, while HR competence and GAS application have a positive but not significant effect on the quality of financial statements. Organizational commitment as a moderating variable can moderate the effect of GICS on Regency Government Work Unit financial statements but organizational commitment has not been able to moderate the relationship between HR competencies, IT utilization, GAS implementation and the role of internal audit on the quality of Regency Government Work Unit’s financial statements in the Government of Aceh Tamiang Regency.

Keywords: Quality of Financial Statements, government internal control systems (GICS), human resource competencies, utilization of information technology, implementation of Government Accounting Standards (GAS), the role of internal audit and Organizational Commitment.

1. Introduction

Each local government has the obligation to publish information through the local government financial statements as a form of government accountability to the people for the management of public funds from taxes, retributions or other
transactions that are used as a basis for decision making. In preparing the financial statements of local governments must meet several requirements so that the quality of financial reports is categorized as good. According to Government Regulation No. 71 of 2010, quality financial reports are reports that have characteristics that can be relevant, reliable, understood and comparable.

Aceh Tamiang Regency got the Unqualified Opinion (UO) for the first time in the 2014 local government financial statements up to the 2018 Fiscal Year financial reports presented in Table 1.

Table 1. List of Opinions Regional Government Financial Report Aceh Tamiang Regency

<table>
<thead>
<tr>
<th>Tahun</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opini</td>
<td>1 QO</td>
<td>1 UO</td>
<td>1 UO</td>
<td>1 UO</td>
<td>1 UO</td>
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<tr>
<td></td>
<td>1 UO</td>
<td></td>
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</table>

Explanation of the reasonableness of the financial statement information is presented on the basis of opinion criteria in accordance with Article 16 paragraph (1) of Law No. 15 of 2004 concerning the Audit of Management and Responsibility of State Finances. The opinion criteria, namely compliance with GAS, adequate disclosure, compliance with laws and regulations, and the effectiveness of the Internal Control System (ICS).

However, the problem that is still faced by the Government of Aceh Tamiang Regency in terms of preparing local government financial reports is the existence of conditions reported as a result of the weak internal control system of the Regional Government. The findings are that the management of the 2018 School operational assistance funds has not yet fully complied with the provisions, the management of the Cash in the Spending Treasurer has not been fully orderly, the management of fixed assets and intangible assets is not yet fully adequate. Based on general staffing data from the Human Resources Development and Human Resources Development Agency the number of employees with accounting education backgrounds who are placed in the financial subsections is 7 people in the Aceh Tamiang Regency Government Work Unit. According to the Head of the Audit Board Representative of the Republic of Indonesia Aceh Representative. There were still many unaudited corrections to the financial statements of the local government of Aceh Tamiang Regency, even though the standard for the maximum number of corrections was not set. This is because the information received is inaccurate and changes from the Regency Apparatus Work Unit. The Financial Administration Officer in Regency Government Work Unit still lacks knowledge of accrual-based financial statements. Utilization Data processing of financial transactions using regional financial information systems has not been used optimally and Regency Government Work Unit has not been able to present allowance for receivables properly.

Weaknesses and shortcomings in terms of the quality of information presented in the financial statements of local governments and the existence of some irregularities that were discovered by State Audit Board are influenced by several factors. The first factor is the governments internal control system which is a way to direct, monitor and measure an organization’s resources, and plays an
important role in the prevention and detection of fraud. The second factor is human resource competency. In producing quality financial reports, the quality of the people who carry out their duties in preparing financial statements must be the main concern, namely employees involved in these activities must understand and understand the process and implementation of accounting is carried out based on applicable regulations. If the employees involved in preparing the financial statements understand and understand the processes and elements of the financial statements, the quality of the financial statements will be good. The third factor is the use of information technology that has not been maximized in the preparation of financial statements. Information technology consists of parts used to process data, including processing data, obtaining, compiling, storing, manipulating data in various ways to produce quality information.

The fourth factor is the adoption of Government Accounting Standards as mandated by Government Regulation Number 71 of 2010 concerning Government Accounting Standards). Law Number 17 Year 2003 and Law Number 1 Year 2004 concerning the State Treasury mandate government financial reporting at every central and regional government agency to be carried out in accordance with government accounting standards by applying accrual-based accounting which is the best practice in the international world. The fifth factor is the role of internal audits carried out by regional inspectorates as government internal auditors carried out by monitoring the preparation of Regency Government Work Unit financial reports and reviews of financial statements before submitting them to the State Audit Board. The review is intended to provide confidence in the accuracy, reliability and validity of the information presented in the financial statements before it is submitted by the Financial Management Officer to the Regional Head of the Aceh Tamiang Regency Government.

2. Literature Review

2.1 Agency Theory

Agency theory reveals the existence of an interest relationship between principals and agents. Agency theory can be applied in public organizations and modern democracies based on a series of principal-agent relations in the public sector (Abdullah, 2006). Society is the principal, politicians (the legislative) are their agents. Politicians (legislative) are principals, bureaucrats / governments are their agents. Government officials are principals, government employees are their agents. The whole of politics is composed of principal-agent relations, from society to the lowest level of government.

Indonesia as a unitary state with a decentralized system, local governments are responsible to the people as voters and also to the central government. So the principal must monitor the work of agents so that organizational goals in government can be achieved efficiently and effectively so as to create public accountability. Mardiasmo (2007) explains that the notion of public accountability as the obligation of the trustee (agent) to provide responsibility, present, report, and disclose all activities and activities that are his responsibility to the trustee (the principal) who has the right to hold that responsibility through quality financial reports.
2.2 Signalling Theory

Signalling theory was first introduced by Spence (1973) in his research entitled Job Market. Signalling theory suggests how a company should give signals to users of financial statements. Signalling Theory explains that the government as the party given the mandate from the people wants to show signals to the public. The government will give a signal to the public by providing quality financial reports. Local governments can also package information on financial achievements and performance more fully to show that local governments have carried out the mandate given by the people (Puspita and Martani, 2010).

2.3 Quality of Financial Statements

According to Tang et al (2016) the quality of financial reporting shows the extent to which financial statements provide true and fair information about the financial position and underlying economic performance. Quality is something that meets or exceeds expectations or predetermined criteria. The criteria for assessing the quality of financial statements according to Government Regulation Number 71 of 2010 concerning Indonesian Government Accounting Standards have characteristics which are relevant, reliable, understandable and comparable.

2.4 Government Internal Control System

The understanding of the Government Internal Control System (GICS) is contained in the Government Regulation of the Republic of Indonesia Number 60 Year 2008 that the government internal control system is an integral process of actions and activities carried out continuously by the leader and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations.

The government internal control system is a way to direct, supervise, and measure the resources of an organization, and plays an important role in preventing and detecting being used in achieving targets and guaranteeing or providing reliable financial information, and guaranteeing compliance with applicable laws and regulations. Government Regulation Number 60 Year 2008, GICS consists of five elements, namely control environment, risk assessment, control activities, information and communication as well as internal control monitoring.

Based on previous research by Mahaputra (2014), Widari (2017) and Yusna (2017) the results of his research showed that the government’s internal control system had a significant positive effect on the quality of financial statements.

2.5 Human Resource Competencies

The success and performance of employees in a particular field of work is largely determined by the level of competence, professionalism and also their commitment to the occupational field occupied (Damini and Rahmawati 2015). Good government financial management is supported by work units that have quality human resources with an accounting background, attend education and training, and have experience in finance. Qualified human resources will be able to understand accounting logic well in applying accounting systems. The failure of government human resources, namely understanding and applying accounting logic will have an impact on the misrepresentation of the financial statements presented and the discrepancy of the report with the standards set by the government.
Based on previous research, Agung (2018) and Evicahyani (2016) showed that human resource competence had a positive and significant effect on the quality of local government financial reports.

### 2.6 Utilization of Information Technology

According to ITTA (Information Technology Association of America), Understanding Information Technology is a study, design, implementation, development, support or management of computer-based information systems, especially in computer hardware and software applications. According to Indriasari and Nurhartyo (2008), technology information includes computers (mainframes, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types related to technology. The use of information technology will greatly help speed up the process of managing financial transaction data, the presentation of financial statements, and can avoid mistakes in posting documents from books, journals, ledgers, until it becomes a unified financial statement in accordance with the laws and regulations on government financial management.

Based on previous research Yosefrinaldi (2013), Agustina (2015), & Rasmini (2016) and Devi (2017) state that the use of information technology has a significant positive effect on the quality of local government financial reports.

### 2.7 Application of Government Accounting Standards (GAS)

Government accounting standards are accounting principles that serve as guidelines that are applied in preparing and presenting government financial reports. Government accounting standards must be applied consistently in the preparation of financial statements to improve the quality of regional financial statement information. In the Government of Aceh Tamiang Regency the application of government accounting standards is regulated in Aceh Tamiang Regency Regulation Number 26 of 2016 concerning Amendments to Aceh Tamiang Regency Regulation No. 35 of 2015 concerning Accrual-Based Aceh Tamiang Regency Government Accounting Policies. Based on the Conceptual Framework of Government Regulation Number 71 of 2010 Concerning Government Accounting Standards states the financial statements of local governments consist of reports on the implementation of the budget, financial reports and Notes to Financial Statements.

According to Suwanda (2015) GAS implementation is believed to have an impact on improving the quality of financial reporting in the central and regional governments. Furthermore Julita (2018) states that financial statements contain meaningful information, financial statements must be prepared in accordance with GAS. Based on previous research Suwanda (2015) states the application of government accounting standards has a positive effect on the quality of financial statements.

### 2.8 The Role of Internal Audit

The role of internal audit in local government is carried out by the Government Internal Supervisory Apparatus. Article 2 of Minister of Domestic Affairs Regulation Number 4 of 2018 states that regional Government Internal Supervisory Apparatus in carrying out reviews of accrual-based LKPD to provide
limited confidence that Local Government Financial Statement is prepared based on adequate GICS and presented in accordance with GAS.

Anggriawan and Yudianto (2018) stated that the existence of a good Internal Audit Role would increase the value of information quality in the Government's Financial Statements. The existence of this internal auditor will also assist the Regional Government in carrying out its responsibilities. Based on previous research Yuliani, et al, (2010, Safridani (2016), Tambingon (2018) and Anggriawan & Yudianto (2018) found the role of internal audit to have a positive effect on the quality of financial statements.

2.9 Organizational Commitment

Organizational commitment is defined as a situation where an employee sides with a particular organization and his goals and desires to maintain membership in the organization. According to Devi (2017) in his research commitment to the organization involves three attitudes: (1) identification with organizational goals, (2) feelings of involvement in organizational tasks, and (3) feelings of loyalty to the organization. Based on previous research, Devi (2017) found commitment organization is a moderating variable that can moderate relations between financial management officials, regulations, the role of internal audit, and the use of information technology with the quality of Regency Government Work Unit's financial statements. While Suwanda (2015) results of research on organizational commitment have a significant positive effect on the quality of financial statements.

2.10 Hypothesis

Based on the theoretical and conceptual framework, the hypotheses of this study are as follows:
H1: The Government Internal Control System has a positive effect on the quality of Regency Government Work Unit’s financial reports on the Government of Aceh Tamiang Regency.
H3: Utilization of Information Technology has a positive effect on the quality of Regency Government Work Unit’s financial reports on the Government of Aceh Tamiang Regency.
H4: Application of SAP has a positive effect on the quality of Regency Government Work Unit’s financial reports on the Government of Aceh Tamiang Regency.
H5: The role of the Internal Audit has a positive effect on the quality of Regency Government Work Unit’s financial reports on the Government of Aceh Tamiang Regency.
H6: Organizational commitment can moderate the effect of the government internal control system on the quality of Regency Government Work Unit’s financial statements on the Government of Aceh Tamiang Regency.
H7: Organizational commitment can moderate the effect of human resource competencies on the quality of Regency Government Work Unit’s financial reports on the Government of Aceh Tamiang Regency.
H8: Organizational commitment can moderate the effect of the use of information technology on the quality of Regency Government Work Unit’s financial statements in the Government of Aceh Tamiang Regency.

H9: Organizational commitment can moderate the effect of the adoption of Government Accounting Standards on the quality of Regency Government Work Unit’s financial statements on the Government of Aceh Tamiang Regency.

H10: Organizational commitment can moderate the effect of the role of internal audit on the quality of Regency Government Work Unit’s financial reports on the Government of Aceh Tamiang Regency.

3. Method
This type of research is a causal research (Causal Research). According to Erlina (2011) causal research aims to test hypotheses and is research that explains phenomena in the form of relationships between variables.

4. Result and Discussion
4.1 Result
Based on the tests that have been carried out, the following are the results of descriptive statistical testing, data quality testing, and hypothesis testing.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government Internal Control System (X1)</td>
<td>1.56</td>
<td>5.00</td>
<td>4.0529</td>
<td>.64014</td>
</tr>
<tr>
<td>HR Competency (X2)</td>
<td>1.57</td>
<td>4.86</td>
<td>3.9235</td>
<td>.81974</td>
</tr>
<tr>
<td>Utilization of Information Technology (X3)</td>
<td>1.50</td>
<td>5.00</td>
<td>4.0298</td>
<td>.69717</td>
</tr>
<tr>
<td>GAS Application (X4)</td>
<td>1.33</td>
<td>5.00</td>
<td>4.0179</td>
<td>.78089</td>
</tr>
<tr>
<td>The Role of Internal Audit (X5)</td>
<td>1.67</td>
<td>4.83</td>
<td>3.9762</td>
<td>.57102</td>
</tr>
<tr>
<td>Quality of Regency Government Work Unit’s Financial Statements (Y)</td>
<td>1.44</td>
<td>5.00</td>
<td>4.0952</td>
<td>.50349</td>
</tr>
<tr>
<td>Organizational Commitment (Z)</td>
<td>1.67</td>
<td>5.00</td>
<td>4.1409</td>
<td>.51451</td>
</tr>
</tbody>
</table>

Descriptive statistical test results from the data that has been tested is that all variables have a mean value that is almost the same with each other, which is above 3.9, which means that the average respondent answers the questionnaire questions with answers agree to strongly agree.

In the data quality test there are two tests performed, namely, the validity test and the reliability test. Test the validity by looking at the average variance extracted (AVE) value and the AVE restriction value is 0.50. Based on the results of the validity test that has been done, all the variables in this study have been included in the valid data category.
Furthermore, data reliability testing. This test uses the Cronbach alpha (CA) and composite reliability (CR) values. The boundary values for CA and CR are 0.70. Based on the results of the reliability test that has been done, all the variables in this study are included in the category of reliable data.

Significant test is performed to determine whether all independent variables used have an influence on the dependent variable. Significance test in this study uses the bootstrapping approach which is to see the test results through the P-value. If the p value is below 0.05, the results have a significant effect. The results of the significance test can be seen in the following table:

<table>
<thead>
<tr>
<th>Original Sample (O)</th>
<th>PValues</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>GICS (X₁) -&gt; Quality of Financial Statement (Y)</td>
<td>0.247</td>
<td>0.016</td>
</tr>
<tr>
<td>HR Competencies (X₂) -&gt; Quality of Financial Statement (Y)</td>
<td>0.106</td>
<td>0.283</td>
</tr>
<tr>
<td>Utilization of IT (X₃) -&gt; Quality of Financial Statement (Y)</td>
<td>0.378</td>
<td>0.000</td>
</tr>
<tr>
<td>GAS implementation (X₄) -&gt; Quality of Financial Statement (Y)</td>
<td>0.193</td>
<td>0.053</td>
</tr>
<tr>
<td>Internal Audit (X₅) -&gt; Quality of Financial Statement (Y)</td>
<td>0.219</td>
<td>0.035</td>
</tr>
</tbody>
</table>

The results of testing the coefficient of determination (R²) obtained the value of the coefficient of determination (R-Square) of 0.657. If there are more than one independent variables, then the value used is adjusted R². The adjusted R² value is 0.635. Means 63.5% of the variable quality of financial statements can be explained by variables of the government internal control system, human resource
competencies, utilization of information technology, GAS application and the role of internal audit while the remaining 36.5% is explained by other variables.

Moderation Test is conducted to determine whether organizational commitment can moderate the affect of the government internal control system, HR competencies, utilization of information technology, GAS application and the role of internal audit on the quality of Regency Government Work Unit’s financial statements. The moderation test results can be seen in the following table:

<table>
<thead>
<tr>
<th>moderation</th>
<th>Original Sample (O)</th>
<th>P Values</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>$X_1Z \rightarrow Quality$ of Financial Statement (Y)</td>
<td>-0.539</td>
<td>0.025</td>
<td>Organizational commitment weakens the effect of the internal control system on the quality of Regency Government Work Unit’s financial statements</td>
</tr>
<tr>
<td>$X_2Z \rightarrow Quality$ of Financial Statement (Y)</td>
<td>-0.198</td>
<td>0.291</td>
<td>Organizational commitment is not able to moderate the effect of HR competencies on the quality of Regency Government Work Unit’s financial statements</td>
</tr>
<tr>
<td>$X_3Z \rightarrow Quality$ of Financial Statement (Y)</td>
<td>0.202</td>
<td>0.492</td>
<td>Organizational commitment is not able to moderate the effect of the use of information technology on the quality of Regency Government Work Unit’s financial statements</td>
</tr>
<tr>
<td>$X_4Z \rightarrow Quality$ of Financial Statement (Y)</td>
<td>0.179</td>
<td>0.599</td>
<td>Organizational commitment is not able to moderate the effect of SAP implementation on the quality of Regency Government Work Unit’s financial statements</td>
</tr>
<tr>
<td>$X_5Z \rightarrow Quality$ of Financial Statement (Y)</td>
<td>-0.170</td>
<td>0.360</td>
<td>Organizational commitment is not able to moderate the influence of</td>
</tr>
</tbody>
</table>
4.2 Discussion

The results of testing the variables of the government's internal control system on the quality of Regency Government Work Unit’s financial statements, namely the variables of the government's internal control system have a significant positive effect on the quality of Regency Government Work Unit’s financial statements. This study is in line with research conducted by Mahaputra (2014), Widari (2017) and Yusna (2017) which states that the government internal control system has a significant positive effect on the quality of financial statements. But contrary to research conducted by Suwanda (2015) states that the government internal control system does not affect the quality of financial statements. The application of SPIP such as the control environment, risk assessment, control activities, information and communication and monitoring in general has been carried out by the leadership and all employees in achieving organizational goals in the Government of Aceh Tamiang Regency. However, the Aceh Tamiang Regency Government is expected to further strengthen the government's internal control system so that there are no more Audit Board’s findings that occur annually.

The results of testing the human resource competency variable on the quality of Regency Government Work Unit’s financial statements namely the human resource competency variable has a positive but not significant effect on the quality of Regency Government Work Unit’s financial statements. This study is in line with research conducted by Fikri et al (2015) and Siwambudi (2017) which states that HR competence has a significant positive effect on the quality of financial statements. Sagara (2015) and Fitriana and Wahyuddin (2017) also found that partially HR competencies had no significant effect. But contrary to research conducted by Yuliani, et al (2010), Evicahyani (2016) and Agung (2018) who found that HR competencies had a positive and significant effect on the quality of financial statements. By paying attention to the analysis based on respondents’ answers it indicates that responsibility, education, training and experience in preparing financial statements are good enough. Not all employees who have a higher level of education understand and can solve problems in the Regency Government Work Unit’s financial statements. The placement of employees in the Aceh Tamiang Regency government has not yet been adjusted to their individual expertise, especially in the accounting department. The phenomenon that occurs in the Aceh Tamiang Regency Government, namely (1) the lack of employee allocation in the financial management unit, especially the compiler of financial statements (2) the number of employees of the financial sub-section with accounting backgrounds is very small, this is supported by the results of research.
on respondents data (3) there is still a lack of basic employee understanding of administration and, preparation of regional financial reporting even though employees in the financial sub-section have been given training.

The results of testing the utilization of information technology variables on the quality of Regency Government Work Unit’s financial statements namely the variable utilization of information technology has a positive and significant effect on the quality of Regency Government Work Unit’s financial statements. This research is in line with research conducted by Yosefrinaldi (2013), Agustina (2015), Agustiawan & Rasmini (2016) and Devi (2017) who find that the use of information technology has a significant positive effect on the quality of local government financial statements. While Herdianto’s research (2015) states that the use of IT has no effect on the quality of financial statements. By paying attention to the analysis based on the respondents’ answers it indicates that the Regency Government Work Unit in the Aceh Tamiang Regency Government has utilized information technology well. Information technology facilities in the form of computers and adequate networks in each Regency Government Work Unit in order to support the smoothness in preparing financial statements.

The results of testing the GAS implementation variable on the quality of Regency Government Work Unit’s financial statements namely the GAS implementation variable has a positive but not significant effect on the quality of Regency Government Work Unit’s financial statements. This study is in line with research conducted by Depri (2016) which states that HR competence has a significant positive effect on the quality of financial statements, then the results of Julita’s research (2018) find the application of GAS has no effect on the quality of financial statements. But contrary to research conducted by Suwanda (2015) and Karsana & Suaryawana (2017) states that the application of GAS has a positive and significant effect on the quality of financial statements. The application of GAS to the Regency Government Work Unit financial report in Aceh Tamiang District has begun to show a good influence on the quality of the financial statements, where the Regency Government Work Unit has been able to compile Notes on Financial Statements, have recorded assets in an orderly manner in the Regional Property System, have reported the receivables and allowance for receivables. The results of the study were not significant because respondents did not yet have a good understanding of the application of accrual-based GAS. Openness and honesty of Regency Government Work Unit in delivering financial information is an important factor in the implementation of accrual-based GAS implementation.

The results of testing the internal audit role variable on the quality of Regency Government Work Unit financial statements namely the internal audit role has a positive and significant effect on the quality of Regency Government Work Unit financial statements. This research is in line with research conducted by Yuliani et al. (2010), Safridani (2016) and Tambingon (2018) which states that the role of the Internal Audit has a positive and significant effect on the quality of financial statements. But contrary to research conducted by Al-Shetwi et al (2011), Fikri et al. (2015) and Devi (2017) the results of their research concluded that the role of the Internal Audit does not affect the quality of financial statements. Internal auditors in Aceh Tamiang District have conducted inspection and supervision of
Regency Government Work Unit financial statements in terms of providing accuracy, reliability and validity of information presented in the financial statements before they are submitted by the Financial Management Officer to the Regional Head of the Aceh Tamiang Regency Government to provide adequate confidence to local government to prepare a quality financial report before it is submitted to the State Audit Board. Aceh Tamiang Regency Government is expected to be able to increase identification since the beginning of error / fraud in Regency Government Work Unit in this case carried out by the District Inspectorate as Internal Auditor so as to minimize findings by the Audit Board.

The result of moderation testing in this study shows that organizational commitment can moderate the relationship between the government internal control system but weaken the effect of GICS on the quality of Regency Government Work Unit financial statements. From the test results reflect that organizational commitment to the implementation of the government internal control system in Aceh Tamiang Regency has not been good, this could be due to organizational commitment owned by employees at the Aceh Tamiang Regency Government Work Unit is still weak, as a result of not upholding the integrity and ethical values of employees, has not yet made an assessment of the risks faced by the organizational unit, the unclear separation of functions and responsibilities and the lack of attention of the leadership to monitoring activities on internal control and the development of the mission of the organization.

The results of moderation testing in this study indicate that organizational commitment is not able to moderate the effect of human resource competencies on the quality of Regency Government Work Unit financial statements. Weak organizational commitment is affected by one of the assumptions that underlie agency theory (Sudiarianti, 2015), namely the assumption of human nature that emphasizes human nature that humans have a tendency to self-interest, bounded rationality and tend to be bounded avoid risk (risk version). The low employee identification of the organization is likely caused by pressure exerted by superiors who want employees to work in accordance with organizational values. In addition, it is caused by the lack of rewards for employees who excel, promotions are not in accordance with the provisions, and the income received does not match the workload.

The results of moderation testing in this study indicate that organizational commitment is not able to moderate the effect of IT utilization on the quality of Regency Government Work Unit financial statements. The results of these tests reflect that organizational commitment to IT Utilization cannot be maximally implemented if organizational commitment within an agency is very weak. This will affect the delay in the processing of financial transaction data that have an impact on the inaccuracies in the presentation of financial statements or financial information errors, thereby reducing the quality of financial statements. Aceh Tamiang Regency Government must always work together to assist and monitor whether employees in an organization have used information technology to support Submitting quality and timely financial statements.

The results of moderation testing in this study indicate that organizational commitment is not able to moderate the effect of GAS implementation on the
quality of Regency Government Work Unit financial statements. From the test results reflect that organizational commitment to GAS implementation is not good because respondents do not have a good understanding of GAS implementation. According to Suwanda (2015) the application of GAS is believed to have an impact on improving the quality of financial reports in the central and regional governments. The Regional Government of Aceh Tamiang Regency is expected to routinely conduct technical guidance annually on the implementation of GAS so that respondents understand the importance of applying GAS in assessing the fairness of financial reports provided by the State Audit Board.

The result of moderation testing in this study shows that organizational commitment is not able to moderate the influence of the Internal Audit Role on the quality of Regency Government Work Unit financial statements. In the agency theory explained by Sudiarianti (2015) the Regional Head as the principal is obliged to implement a control system through the Internal Supervisory Unit in this case the Inspectorate to guarantee that the programs and activities set forth in the Regency Revenue and Expenditure Budget and the administration of regional financial management can be carried out properly so that organizational goals can be achieved. It can also help the government to monitor the role of the organization’s commitment to its institutions.

5. Conclusion and Suggestion
5.1 Conclusion
Based on data analysis and discussion carried out in the previous chapter, it can be concluded partially government internal control systems, human resource competencies, utilization of information technology, SAP application and the role of internal audit have a significant positive effect on the quality of Regency Government Work Unit financial statements in the Government of Aceh Tamiang Regency.

Based on data analysis from the Moderation test, it can be concluded that organizational commitment is able to moderate but weakens the influence of the government’s internal control system on the quality of Regency Government Work Unit financial reports in Aceh Tamiang Regency. The moderation test results on other independent variables obtained that organizational commitment is not able to moderate the influence of HR Competence, the influence of Information Technology utilization, the effect of SAP implementation, the influence of the internal audit role on the quality of Regency Government Work Unit financial statements in Aceh Tamiang Regency.

5.2 Suggestions
1. For further research, it is hoped that observation techniques will not only use questionnaires but will add techniques such as interviews and observations so that accurate results will be obtained.
2. In accordance with the results and discussion in order to realize a quality financial report, it is recommended that the Aceh Tamiang Regency Government conduct an evaluation and improvement of the internal control system as described in Government Regulation No. 60/2008. One of the
elements is from the control environment namely the integrity and ethical values of the organization with the intention that all employees know the rules for good integrity and carry out their activities wholeheartedly and based on ethical values in force. The integrity and ethical values need to be cultivated, so that it becomes a necessity, not compulsion, placing employees in accordance with their educational background, increasing employee capabilities by organizing education and training in preparing financial statements in a sustainable manner in the context of understanding financial statement preparation and GAS application, increasing the capacity of supporting systems Regional financial information such as hardware, software, internet network and SIMDA server, further maximizing the role of internal audit through regular financial management assistance to Regency Government Work Unit in Aceh Tamiang Regency Government through the Government Internal Supervisory Apparatus namely Inspectorate and increasing organizational commitment through the application of reward and punishment, income according to workload, and promotion of position based on work performance.

3. For further researchers who are interested in conducting research on the quality of financial statements are expected to add other variables beyond the variables of this study which are more influential which are thought to affect the quality of financial statements.

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