FACTORS AFFECTING THE QUALITY OF FINANCIAL STATEMENTS ACCRUAL-BASED GOVERNMENT ACCOUNTING STANDARDS IN THE GOVERNMENT OF TANA TORAJA DISTRICT

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Abstract

This study aims to examine and analyze the factors that affect the quality of the financial statements of accrual-based government accounting standards in the Tana Toraja district government. This research is an exploratory and correlational research. An exploratory research was conducted to gain a deep understanding of the quality of the financial statements of accrual-based government accounting standards in the Tana Toraja Regency government. The research was conducted at the Tana Toraja Regency Government, South Sulawesi Province. The research location was chosen because based on the summary of the 2015 BPK LKPD examination, Tana Toraja Regency received an unfair opinion. In 2016-2018, Tana Toraja Regency received an unqualified opinion. The data collection time in this study was January 2020. The population in this study were employees or staff at 32 Regional Apparatus Organizations (OPDs) in the Tana Toraja Regency Government, totaling 160 employees or staff. The type of data in this research is quantitative data. Quantitative data is data that is measured by a numeric or numeric scale. This study uses the Ordinary Least Square (OLS) estimation method. The variables in this study are the Quality of Financial Statements, Human Resource Competence, Organizational Commitment, Utilization of Information Technology.

KEYWORDS: Hotel and Restaurant Data Collection, Tax Officer Supervision, Tax Sanctions, Optimizing Hotel and Restaurant Tax Revenues

Introduction:

In an effort to build good governance, the Indonesian government continues to make various efforts to increase transparency and accountability in the management of state finances. One of them is by developing government accounting policies in the form of government accounting standards (GAS) which aim to provide basic guidelines in the preparation and presentation of financial reports both in the central government and in local governments (Erawati and Kurniawan, 2018).

The main objective of financial reports is to provide high-quality information about the financial position and performance of an entity that is useful for stakeholders in the decision-making process (IAS 1, 2015). In the process of achieving this, the local government plans to implement accrual basis financial reports. The increasingly decentralized public decision-making process forces public managers to prepare relevant and reliable financial reports to obtain accurate information for decision makers. Accrual accounting is considered as an answer to the need for transparency and accountability for financial management and is able to provide better information for decision-making (Kober et al., 2010). The benefits of SAP for the government are that it can provide more relevant and transparent information and improve the quality of decision making within the government (Simanjuntak, 2010).
The benefits of accrual-based SAP include providing comparability information between government financial reports (Halim and Kusufi, 2014). Research by the International Federation of Accounting (IFAC) Public Sector Committee (2002) states that accrual-based reporting is useful in evaluating government performance regarding service costs, efficiency, and goal achievement. With accrual-based reporting, the financial position of local governments and their changes and how local governments finance their activities can be identified and measured appropriately.

Accrual-based accounting is considered to provide more useful information for decision making than cash-based accounting (Hasibuan and Muda, 2013). Accrual-based accounting can produce more comprehensive financial statements, namely transactions recorded in the recorded period that can be justified. Financial reports can be said to be of high quality if they meet the prerequisites, namely relevant, reliable, comparable and understandable.

Research results from the International Federation of Accounting (IFAC) Public Sector Committee (2002) state that accrual-based reporting is useful in evaluating government performance regarding service costs, efficiency, and goal achievement. With accrual-based reporting, the financial position of local governments and their changes and how local governments finance their activities can be identified and measured appropriately. Halim and Kusufi (2014) state that the benefits of accrual-based SAP include increasing comparability between government financial reports.

Financial statements can be said to be relevant if the information in them can influence user decisions by helping to evaluate past or present events. If the resulting financial statements are not in accordance with SAP, then the financial statements will be of less quality. A reliable financial report if it is free from misleading understanding and material errors, presents every fact honestly and can be verified. In addition, it can also be compared with the financial statements of the previous period or reports on other entities. Information in financial statements can be understood by users and is stated in the form and in terms that are adjusted to the user's understanding (Goenawan, 2012).

In producing quality financial reports, in addition to the ability to apply both laws and government regulations or other regulations, it is necessary to have the quality of human resources, the use of information technology, communication and organizational commitment (see Pamungkas, 2018). This needs to be taken into account so that financial reports can be submitted to the public in a timely manner and also audits conducted by the Supreme Audit Agency (SAA) to produce better accountability.

Human resources are the unit of human resources in one organization and to achieve organizational goals which include educational background obtained by respondents an understanding of their duties, readiness, in making changes in the process of preparing financial reports (Alfian, 2015). Human resources are the main supporting pillars as well as driving the wheels of the organization in an effort to realize the vision and mission and objectives of the organization. Research conducted by Alfian (2015) shows the results of human resources partially affect the quality of accrual-based accounting based on GAS. Resource quality determines the quality of the accrual-based GAS.

More advanced information technology determines the quality of new management accounting systems than organizations with less sophisticated information systems because of lower processing and measurement costs (Switriansyah et al., 2015). While organizational commitment is often interpreted as a strong desire to remain a member of a particular organization, a desire to strive according to organizational desires, certain beliefs, and acceptance of organizational values and goals. Organizational commitment is a condition in which an individual sides with the organization and its goals and desires to maintain membership in the organization (Robbins and Judge, 2008). The existence of organizational commitment makes employee attitudes show high concern and loyalty to the organization.

The adoption of an accrual-based accounting system is a continuous and integrated process. The impact resulting from implementing this system cannot be seen in a short time. The addition of the factors that affect the quality of the new accounting system, especially in the context of governance is important. The quality of accrual-based accounting in local governments cannot be separated from the factors that exist in the local government, including human resource competence, users of information technology, organizational commitment.

**Literature Review:**

**Concept of Financial Statements**

The conceptual framework published by the FASB began in 1979 with the formulation of financial reporting objectives (SFAC 1.1979). The basis for presenting information is its usefulness for decision making. Accounting postulates are not included in the conceptual framework, but the characteristics of information form the basis for determining the usefulness of financial statements in decision making. This conceptual framework is in
accordance with decision theory. The measurement concept that exists in practice is that revenue-expense is replaced by asset-liability. Financial statements are still viewed as a collection of articulated reports. The asset measurement approach recognizes the various approaches that are applicable in practice, even though the accounting standards issued refer to market value (mark to market). The measurement of profit is based on the capital maintenance concept, which is the concept of economic profit. Profit recognition which is called comprehensive income includes profits that have been and have not been realized. This approach is more directed towards the earned principle, and leaves the realization principle behind. This concept is also close to the concept of value added (Baridwan, 2000).

In SFAC No.1 (1979) it is stated that one of the objectives of financial reporting is to provide cash flow information. On the basis of this SFAC, financial accounting standards were issued which require companies to present a cash flow statement in addition to a balance sheet, income statement, and statement of changes in capital. The presentation of this cash flow information is in accordance with the needs of decisions in the financial sector based on the use of the cash value of cash flows. Thus, accounting reporting not only presents accrual accounting information, but also cash information. The concept development carried out by the FASB did not run without challenges. Various writings were published to evaluate SFAC and SFAS which in several ways differed from the concepts and standards used by APB, for example changing the basis of revenue-expense to asset-liability, for the purpose of presenting financial information, the concept of profit and so on. Beaver and Landsman (1983) assess the benefits of information due to the issuance of accounting standards during times of inflation. Bernard and Stober (1989) compare cash flow information with accrual accounting information. Dechow (1994) compares the benefits of cash flow information with accounting information for measuring performance. Dawson et al (1980) examined the impact of different accounting methods.

New Public Management Concept

New public management (NPM) began to develop in the late 1970s and early 1980s. This is starting to be practiced in the UK and state local governments in the United States. Pollitt (1995) defines NPM as a view, an ideology or a collection of management techniques and approaches taken from the private sector for profit. While Hood (1995) defines NPM as a system idea carried out by the private sector and adopted by the public sector.

New public management is rooted in management theory which assumes that commercial business practices and private sector management are better than practices and management in the public sector. Therefore, to improve the performance of the public sector, it is necessary to adopt several management practices and techniques that are applied by the private sector to the public sector, such as the adoption of market mechanisms, tender competition, and privatization of public companies (Mardiasmo, 2009).

Positive Accounting Theory

Good financial management illustrates the good performance of public sector managers. Efforts to make financial management better, of course, requires an application of a good financial reporting system. One of the efforts made is to apply accrual basis accounting. Its application is certainly expected to be of benefit to the government. Positive accounting theory explains the application of accrual accounting as meeting the needs of politicians and bureaucrats for external control of managers in the public sector (Pina et al, 2009). This positive accounting theory develops because of dissatisfaction with normative accounting theory (Watt and Zimmerman, 1986). In addition, normative accounting is also considered too simple to analyze accounting theory. Therefore, positive accounting theory is developed in order to explain or analyze accounting theory properly.

Structuring Theory

Structuration theory combines the structure that is the main component in institutional theory with the agent that is the main part of the concept of human influence (Giddens, 1984). is the result of human behavior that is allowed and limited by the structure. Structure is described by institutional pressure whereas agent is described by organizational commitment.

Commitment is defined as an employee's belief in the value and importance of change for the organization (Herscovitch and Meyer, 2002). Management that is committed to change will support change because they really want it (want to). Management with a strong commitment will go beyond what is technically necessary to ensure the change is successful. Noubert and Cady (2001) stated that employees who are highly committed to making changes are more likely to find new members. Parish et al. (2008) found that commitment influences employees to improve performance, succeed in implementing change, and individual learning processes related to change.
Technology Acceptance Model Theory

The Technology Acceptance Model (TAM) was first introduced by Davis in 1989. TAM is an adaptation of TRA into a basic approach model that is widely used for user acceptance research in information technology. Davis stated that there are various variables that can affect the use of the system by individuals, but perceptions of usefulness and perceived ease of use are the two most important factors. The individual's intention to use the system is influenced by the belief that the system will help improve performance. The perception of the usefulness of technology is when users believe that using a particular system will help them do their job better (Davis, 1989).

According to TAM, a person's actual use of a technology system is influenced directly or indirectly by the user's behavioral intentions, attitudes towards perceived usefulness, and ease of use of the system. TAM also proposes that external factors influence intention and actuary use through mediated effects on perceived usefulness and perceived ease of use (Davis, 1989).

Government Accounting Standards in Indonesia

The Governmental Accounting Standards Committee (KSAP) was formed based on Presidential Decree Number 84 of 2004, as a follow-up to the mandate of Law (UU) Number 1 of 2004 article 57 concerning the state treasury. In this article it is stated that a Government Accounting Standard Preparation Committee (KSAP) is required to prepare SAP. In Law Number 17 of 2003 Article 32 concerning state finances regulates the need for SAP as a guide in the preparation and presentation of financial accountability reports for central and local governments.

Presidential Decree Number 84 of 2004 concerning KSAP has been amended by Presidential Decree Number 2 of 2005, and lastly amended by Presidential Decree Number 3 of 2009 concerning KSAP. KSAP is tasked with preparing the drafting of draft government regulations on SAP as accounting principles that must be applied in preparing and presenting financial reports of the central government and / or local governments. In carrying out its daily duties, KSAP reports its activities periodically to the Minister of Finance. KSAP is responsible to the President through the Minister of Finance KSAP in its task of compiling cash towards accrual based SAP, issued Government Regulation Number 24 Year 2005. Lastly issued PP Number 71 Year 2010 which regulates full accrual based SAP (full accrual).

Regional Government Financial Reports

Financial reports are the main means for companies to communicate financial information to people outside the company, representing the company's history as measured in money (Kieso, 2011). Meanwhile, according to Mardiasmo (2009) accounting and financial reports contain the meaning of a process of collecting, processing and communicating information that is useful for making decisions and for assessing operational performance. Financial statements usually contain (1) balance sheets, (2) income statements, (3) cash flow statements and (4) changes in equity (5) Operations reports, (6) statements of changes in budget balances over.

Notes to financial statements are an inseparable part of these four things (Kieso, 2011). Government accounting standard statement (GASS) Number 1 describes the definition of financial statements as a structured report on the financial position and transactions of a reporting entity. The general purpose of financial reports is to present information about the financial position, budget realization, excess budget balances, cash flows, operating results, and changes in equity of a reporting entity that is useful for users in making and evaluating decisions about the location of resources. Therefore, the disclosure of information in the financial statements must be adequate so that it can be used as a basis for careful and accurate decision making (Sumarjo, 2010).

Research Methods:-

This study aims to examine and analyze the factors that affect the quality of the financial statements of accrual-based government accounting standards in the Tana Toraja district government. This research is an exploratory and correlational research. The data collection time in this study was January 2020. The population in this study were employees or staff at 32 Regional Apparatus Organizations (OPDs) in the Tana Toraja Regency Government, totaling 160 employees or staff. The type of data in this research is quantitative data. Quantitative data is data that is measured by a numeric or numeric scale. This study uses the Ordinary Least Square (OLS) estimation method. The variables in this study are the Quality of Financial Statements, Human Resource Competence, Organizational Commitment, Utilization of Information Technology.
Results:
Description of Research Results
Data analysis
The data analysis of this study is as follows:
Testing the Measurement Model (Outer Model)

Validity test
Convergent validity of the outer model with the reflective indicator model is assessed based on the loading factor (the correlation between the item score / component score and the construct score) of the indicators that measure the construct. The reflective size is said to be high if it correlates more than 0.50 with the construct to be measured. The results of the convergent validity test in Appendix 5 show that all question items on the instrument show that all loading factors have a value above 0.50 (valid).

Reliability Test
The reliability test used two methods, namely Cronbach’s alpha and composite reliability. Cronbach's alpha measures the lower limit of the reliability value of a construct, while composite reliability measures the real value of the reliability of a construct. A construct or variable is said to be reliable if it provides Cronbach's Alpha value> 0.6 and Composite Reliability> 07. The reliability test results in the appendix show that all constructs meet the criteria of being reliable. This is indicated by the Cronbach's alpha value above 0.60 and composite reliability above 0.70 as the recommended criteria

Structural Model Testing (Inner Model)
The structural model was evaluated using the R-square for the dependent construct of the t test and the significance of the path parameter coefficients. Model assessment with PLS begins by looking at the R-square, the higher the R2 value means the better the predictive model of the proposed research model (Jogiyanto and Abdillah, 2009). The results of R-square estimation using Smart PLS can be seen in Appendix 6. The R-square value for variable Y is 0.774%. These results indicate that 77.4% of the variable quality of financial reports can be explained by the variables of human resource competence, organizational commitment and the use of information technology.

Hypothesis test
Testing the structural model (inner mode) is essentially testing the hypothesis in research. Hypothesis testing is done by looking at the coefficient path which shows the parameters and value of t-statistics. Path or inner coefficient score
the model indicated by the T-statistic value should be above 1.96 for the two-tailed hypothesis and above 1.64 for the one-tailed hypothesis for hypothesis testing at 5 percent alpha and 80 percent power. The complete analysis results are contained in the PLS analysis results, can be seen in the attachment.

The following table 1 presents the overview path coefficient.

<table>
<thead>
<tr>
<th></th>
<th>Original Sample (O)</th>
<th>Sample Mean (M)</th>
<th>Standard Deviation (STDEV)</th>
<th>T-Statistik</th>
<th>P-Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1-&gt;Y</td>
<td>0.389</td>
<td>0.391</td>
<td>0.042</td>
<td>9.334</td>
<td>0.000</td>
</tr>
<tr>
<td>X2-&gt;Y</td>
<td>0.239</td>
<td>0.237</td>
<td>0.087</td>
<td>2.760</td>
<td>0.006</td>
</tr>
<tr>
<td>X3-&gt;Y</td>
<td>0.287</td>
<td>0.287</td>
<td>0.062</td>
<td>4.658</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Source: Primary Data Processed

The results of the above tests can be concluded as follows:

a. Hypothesis Testing H1 (Effect of Human Resources Competence on the Quality of Financial Statements)
Testing the direct influence of HR Competence (X1) on the Quality of Financial Statements (Y), obtained a path coefficient value of 0.389, with a T-statistic value of 9.334, and a p-value of 0.000. Because the T-statistic value> 1.96 and the p-value <0.05, there is a significant direct influence between HR Competence (X1) on the Quality of Financial Statements (Y). These results indicate that human resource competence has a significant effect on the quality of financial reports. This means H1 is accepted.

b. Hypothesis Testing H2 (Effect of Information Technology Utilization on Quality of Financial Statements)
Testing the direct effect of Information Technology Utilization (X2) on the Quality of Financial Statements (Y), obtained a path coefficient value of 0.239, with a t-statistic of 2.760, and a p-value of 0.006. Because the T-statistic value is > 1.96 and the p-value is < 0.05, there is a significant direct influence between the use of information technology (X2) on the quality of financial statements (Y). These results indicate the use of information technology has a significant effect on the quality of financial reports. This means that H2 is accepted.

c. **Hypothesis Testing H3 (Effect of Organizational Commitment on Quality of Financial Statements)**

Testing the direct effect of Organizational Commitment (X3) on the Quality of Financial Statements (Y), obtained a path coefficient value of 0.287, with a T-statistic value of 4.658, and a p-value of 0.000. Because the T-statistic value is > 1.96 and the p-value is < 0.05, there is a significant direct influence between Organizational Commitment (X3) on the Quality of Financial Statements (Y). These results indicate that Organizational Commitment has a significant effect on the Quality of Financial Statements. This means that H3 is accepted.

The following is the recapitulation of the research hypothesis testing:

<table>
<thead>
<tr>
<th>Code</th>
<th>Hypothesis</th>
<th>Beta Coefficient</th>
<th>T-Statistics</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>HR competency affects the accrual-based SAP application</td>
<td>0.389</td>
<td>9.344</td>
<td>Received</td>
</tr>
<tr>
<td>H2</td>
<td>The use of information technology affects the accrual-based SAP application</td>
<td>0.239</td>
<td>2.760</td>
<td>Received</td>
</tr>
<tr>
<td>H3</td>
<td>Organizational commitment affects the accrual-based SAP application</td>
<td>0.287</td>
<td>4.658</td>
<td>Received</td>
</tr>
</tbody>
</table>

Source: Processed Data

**Discussion:**

This section discusses the findings as answers to research questions or research problem formulations and discusses the theoretical basis or previous findings as an implication of the research results.

1. **The Effect of Human Resources Competence on the Quality of Financial Statements of Accrual-Based Government Accounting Standards at the Tana Toraja Regency Government**

The test results show that the competence of human resources has a significant effect on the quality of the financial reports of the Tana Toraja Regency Government. Given that the inner loading coefficient is positive, it indicates a positive and significant influence between human resource competence on the quality of financial reports. Thus the first hypothesis is supported because it is empirically proven.

Based on the respondent's assessment of the human resource competency variable, it shows that the competence of human resources is in the good / important / high category. Human resource competence is also the most influential variable among the three variables in influencing the quality of financial statements. In the distribution of respondents' answers to the human resource competency variable, the highest average value is indicated by the indicator X.1.3. This condition is indicated by indicators of the Government having a sense of satisfaction in the field of duties with the implementation of SAP to support optimization of government performance, especially in the financial sector. This must continue to be maintained, it is hoped that good satisfaction from the government will create motivation so that it will optimize the performance and quality of financial reports and accelerate the achievement of organizational goals.

Meanwhile, the lowest average value of the human resource competency variable is shown by the indicator X.1.5. This condition is indicated by an indicator, namely that you need attention and appreciation (reward and punishment) to complete all activities, especially in an effort to support optimal work results in the financial sector by using SAP. This condition shows that employees need attention and appreciation so that satisfaction at work will spur performance and can increase their competence so that they can improve the quality of financial reports. The results of this study support the stewardship theory in which the government as the steward has an obligation to provide quality and useful information for users of government financial information acting as principal. In accordance with the psychological assumptions when analyzing human resource competency variables. The consideration of psychological factors in the form of motivation in carrying out their duties and responsibilities, each steward will try to produce quality financial reports by exerting all his abilities and competencies so that it
will provide satisfaction to the principal. It is also in accordance with the philosophical assumptions regarding human nature which are intrinsically trustworthy, able to act responsibly and have integrity, which is found in the dimension of behavior that always promotes ethics.

2. The Influence of Information Technology Utilization on the Quality of Financial Statements of Accrual-Based Government Accounting Standards in the Tana Toraja Regency Government

The test results show that the use of information technology has a significant effect on the quality of the financial reports of the Tana Toraja Regency Government. Given that the inner loading coefficient is positive, it indicates a positive and significant influence between the use of information technology on the quality of financial reports. Thus the third hypothesis is supported empirically.

Based on the respondent's assessment of the information technology utilization variable, it shows the information technology utilization system is in the good / important / high category. In the distribution of respondents' answers to the variable utilization of information technology, the highest average value is shown by the X.2 indicator, namely the internet network has been installed in your work unit and is used as a liaison between work units in sending the required data and information. This shows that the internet network in the processing of financial reports can be very helpful in producing quality financial reports. Software specifically used for financial reporting.

Meanwhile, the lowest average value of the control system variable is shown by indicator X.2.6 related to the equipment maintenance schedule carried out regularly. This condition shows that equipment maintenance needs attention. With the maintenance of equipment, it can minimize obstacles in making financial reports. These results prove that the use of information technology is one of the keys to success and a determining factor in improving the quality of local government financial reports. Utilization of information technology consists of optimal use of computers, software, databases, networks, electronic commerce, and other types related to information technology (Nadir and Hasyim, 2017). Utilization of information technology is the use of accounting computer applications for regional financial management.

This study supports the Technology Acceptance Model (TAM) theory which states that there are various variables that can influence individual use of the system, but perceptions of usefulness and perceived ease of use are the two most important factors. The individual's intention to use the system is influenced by the belief that the system will help improve performance. The perception of the usefulness of technology is when users believe that using a certain system will help them do their job better (Davis, 1989 in Heijden).

3. The Effect of Organizational Commitment on the Quality of Financial Statements of Accrual-Based Government Accounting Standards in the Tana Toraja Regency Government

The test results show that organizational commitment has a significant effect on the quality of the financial statements of the Regional Government of Tana Toraja Regency. Given that the inner loading coefficient is positive, it indicates a positive and significant influence between organizational commitment to the quality of the financial reports of the Tana Toraja Regency Government. Thus the second hypothesis is supported because it is proven empirically.

The meaning and findings of this study indicate that there is a relationship between organizational commitment and the quality of the financial reports of the Tana Toraja Regency Government. The higher the organizational commitment to the Regional Government of Tana Toraja Regency, the higher the quality of the financial reports of the Tana Toraja Regency Government. On the other hand, the lower the organizational commitment to the Regional Government of Tana Toraja Regency, the lower the quality of the financial reports of the Tana Toraja Regency Government.

This means that when someone has a high commitment to the organization, it will have an impact on the achievement of organizational goals. In order to produce useful financial information for users, financial reports must be prepared by personnel who are highly committed to realizing accountability from local governments. Organizational commitment is an identification of the sense of involvement and loyalty shown by employees to the organization where they serve and work. Employees who have a strong commitment to the organization will show their best performance and be productive in carrying out work. With the commitment of all parties involved in local government financial management, it will produce quality financial reports.

Based on the respondents' assessment of the organizational commitment variable, it shows that organizational commitment is in the good / important / high category. In the distribution of respondents' answers to the organizational commitment variable, the highest average value is shown by indicator X.3.1 regarding the question that you have the readiness of the main commitment in carrying out your duties properly, you should uphold the principles, vision and mission of accrual-based SAP application. This is reasonable because the main
commitment in carrying out a job properly should uphold the principles, vision and mission is a reflection of the feeling of a person's responsibility to remain part of the organization with a willingness to work, as well as the responsibility to advance the organization and quality financial reports.

Meanwhile, the lowest average value of the organizational commitment variable is shown by the X.3.5 indicator related to the Government being morally responsible for the plan to implement SAP in supporting government performance optimization. This means that the government in the plan to implement SAP still lacks a sense of responsibility. Every employee who works should have a feeling of responsibility to encourage the application of SAP in order to optimize government performance in producing quality financial reports.

Research conducted by Herman (2015) found that organizational commitment has a positive effect on the quality of financial statement information. Ratifah and Ridwan (2012) state that if someone has a high commitment, it will create awareness and responsibility to produce quality financial reports. The results of this study are in line with research conducted by Ramadan (2015).

**Conclusion:**

Based on the results and discussion in the previous chapter, the following conclusions were obtained:

1. Competence of human resources has a positive effect on the quality of financial reports of Accrual-Based Government Accounting Standards in the Tana Toraja Regency Government. This means that increasing the competence of human resources has a positive impact on the quality of financial reports. To produce quality financial reports, competent human resources are required.

2. The use of information technology has a positive effect on the quality of financial reports of Accrual-Based Government Accounting Standards in the Tana Toraja Regency Government. This means that increased utilization has a positive impact on the quality of local government financial reports. With the use of high information technology can produce quality financial reports.

3. Organizational Commitment has a positive effect on the quality of financial reports of Accrual-Based Government Accounting Standards at the Tana Toraja Regency Government. This means that increased organizational commitment has a positive impact on the quality of local government financial reports. With high organizational commitment will be able to produce quality financial reports.

4. The results of this study support the application of stewardship theory and Technology Acceptance Model (TAM) in government organizations.

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