



FACTORS AFFECTING THE ACCURACY OF SUBMISSION OF THE TREASURER EXPENDITURE ACCOUNTABILITY REPORT

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Abstract

This study aims to analyze the effect of HR competency, motivation, utilization of information technology, organizational commitment to the accuracy of the delivery of the treasurer accountability report on expenditure in the work unit in the area of KPPN Makassar I. This type of research is causal associative research. The population of this study was 95 work units with 95 respondents. The sampling technique is the census method using primary data obtained through a questionnaire. Of the 95 questionnaires distributed, the number of questionnaires returned was 80. The research data were analyzed using multiple linear regression. Based on the test results, it can be confirmed that HR competence, the use of information technology have a partial and simultaneous effect on the accuracy of the delivery of the treasurer accountability report. While the motivational variable does not partially affect the accuracy of the delivery report of the treasurer accountability report, but simultaneously affects the variables of HR Competency, utilization of information technology and organizational commitment. Organizational commitment variable is a moderating variable that can moderate the relationship of HR competencies, motivation and utilization of information technology with the timely delivery of the treasurer accountability report in Makassar KPPN I

Keywords:

HR Competency, motivation, utilization of information technology, organizational commitment, timeliness of reporting reports treasurer accountability for expenditure

1. Introduction

Responsibility is important in the management of government finances because in the use of the budget must be able to its use is accounted for Functionally, the treasurer of expenditure is responsible for the money which is his responsibility to the power of the State General Treasurer (BUN) / Office of the State Treasury Service (KPPN). Accountability report of expenditure treasurer as a form of accountability for the money under management, compiled based on the bookkeeping done by the treasurer of expenditure.

The phenomenon that still often occurs within the scope of line ministries / institutions in the KPPN region, especially KPPN Makassar 1, is still found several work units that have not reported timely reports on treasurer accountability reports as seen in the list of recapitulation of treasurer accountability report submission reports II on Makassar KPPN 1, This certainly has an impact on the quality of the report and the performance of the treasurer, and in general will have an impact on the effectiveness and efficiency of managing the state budget.

According to Hembarwati (2017) there are several behavioral factors that can affect treasurer accountability reports, such as human resource competencies, motivation, utilization of information technology, and organizational commitment. Various studies have been conducted relating to the factors that influence the delivery of treasurer accountability reports. Therefore, the focus of this research is testing the competency factors of human resources, motivation, utilization of information technology on the accuracy of delivery of treasurer accountability reports with organizational commitment as a moderating variable.

2. Theoretical review & Hypotheses

2.1 Attribution Theory

Attribution theory is one of the behavioral theories that explain individual behavior. This theory was developed by Heider (1958) which assumes that a person's behavior is determined by a combination of internal forces and external forces. This attribution theory aims to find out the process of how an individual interprets an event as well as studying one's behavior in interpreting the reason or cause of his behavior (Luthans, 1998). Human resource competence is one of the internal causes which is part of the construct of attribution theory which has a tendency towards individual behavior about their abilities that can affect their performance and personal behavior. This study focuses on internal causes using human resource competency variables in the form of employee ability or expertise as a factor that can influence the accuracy of the delivery of accountability reports.

2.2 Expectancy Theory

Expectancy theory was first put forward by Victor Vroom in 1964, stating that everyone will be motivated to do certain things to achieve a goal if they believe that the action taken will lead to the achievement of these goals. Expectancy theory assumes that a person has desires to produce a work at a certain time depending on the specific goals of the person concerned and also the person's understanding of the value of a work performance as a measuring tool to achieve a goal. Expectancy theory in this study explains the relationship between motivation and the accuracy of the delivery of the treasurer accountability report. motivation in the theory of expectations assumes that individuals have the desire and power to do certain things to achieve a performance goal and depend on the reciprocal relationship of what is wanted and needed from the results of his work.

2.3 Stewardship Theory

Stewardship theory which is part of the agency theory was introduced by Donaldson et al. (1997) as a theory that describes a situation where managers are not motivated by individual goals, but rather are aimed at the main outcome goals for the benefit of the organization.

This theory views management as a party capable of carrying out actions that are best intended to meet the needs of stakeholders. The concept of this theory is based on the principle of trust in authorized parties, where management in an organization is reflected as a good steward who carries out the tasks assigned by his superiors in full responsibility.

Based on stewardship theory, treasurer expenditure as steward is seen as an element that can be trusted to act in the public interest, by carrying out its duties and functions appropriately in planning and implementing the budget mandated to it, the budget manager will work as well as possible for the interests of the principal namely society and their agencies. To carry out these responsibilities, stewards (budget managers) mobilize all their capabilities and expertise to improve the effectiveness of budget managers, one of which is by utilizing information technology so that planning and budgeting documents can be realized reliably and on time. The budget manager in this case the treasurer of expenditure is required to use information technology to support the preparation of the preparation and accountability of financial statements to the principal.

2.4 Organizational Behavior Theory

Organizational behavior theory is a discipline that explains the individual behavior and the level of groups in the organization and the impact on performance and goals, both organizational performance or goals, group performance or individual performance.

Robbins and Judge (2008) say that organizational behavior is a field of study that investigates the influence of individuals, groups and structures on behavior in organizations, which aims to implement science to improve the effectiveness of an organization. Based on this explanation, it is stated that organizational behavior is defined as the basic nature of the study of behavior itself, which was developed with its focus on human behavior in an organization.

Organizational commitment is an element of organizational behavior that can be used to assess individual tendencies to behave and survive as members of the organization. Strong organizational commitment in individuals will direct and cause individuals to try to achieve the goals and interests of the organization, as well as the willingness to try on behalf of the organization so as to improve organizational performance. Organizational behavior theory can explain the relationship of individual behavior in this case the organization's commitment to the achievement of performance and organizational goals, namely the accuracy of delivery of the treasury accountability report.

2.5 Accuracy in Submitting Accountability Report of the Treasurer

Government Regulation No. 39 of 2007 concerning Management of State / Regional Money states that all activities include planning, implementing, administering, reporting, accountability and financial oversight. Financial management must be in accordance with the target (target), output (output), outcome (outcome). The treasurer of expenditure as a particular party is functionally responsible. In the Regulation of the Minister of Finance No.73 / PMK.05 / 2008 dated May 9, 2008 article 3 paragraph (4) states that the Treasurer of Revenue / Expenditure is a functional official who is functionally responsible to the State General Treasurer Authority for the management of the money he is responsible for.

Based on this, it can generally be said that the treasurer has duties and functions: (a) receiving money or securities / goods, (b) saving money or securities / goods, (c) paying / handing over money or securities / goods, (d) is responsible for money or securities / goods that are in management. With regard to the scope of the main tasks and functions of the treasurer, there are two types of treasurers, namely the Treasurer of Revenue and the Treasurer of Expenditures. In addition, for complex work activities and their location far from where the Treasurer of the Expenditure is located, the Treasurer is personally responsible for the payments made and is only limited to the money he manages in the framework of implementing the State Budget. In the framework of this accountability, the treasurer is required to keep records either manually or using a computer program.

The treasurer of expenditure also has a strategic role in the financial management of the Ministry / Agency Work Unit. Spending treasurers must be able to work closely with the financial management of other Work Units such as Budget User Authorities, Commitment Making Officials and Financial Administration Officers. The treasurer of expenditure is required to have the ability in the accuracy of the financial process of the Ministries / Institutions Work Unit and the timeliness for financial reporting of the Ministry / Institution Work Unit

Accountability for cash or cash in the Work Unit is carried out by the Treasurer of Expenditure as a functional treasury official, meaning that in addition to making administrative accountability to the Head of the Work Unit, the treasurer also conveys functional accountability to the State General Treasurer in this case the State Treasury Service Office (KPPN) as the power of the State General Treasurer. This is in line with what is stated in Law 1/2004 on treasury that the treasurer is personally responsible for all expenses incurred. According to the Regulation of the Minister of Finance No. 230 / PMK.05 / 2016 concerning amendments to the Regulation of the Minister of Finance Number 162 / PMK.05 / 2016 concerning the Position and Responsibilities of the Treasurer in the Work Unit of the State Budget Managers, the Expenditures Treasurer is a designated functional official receive, save, pay, administer, and account for money for the needs of state expenditure in the framework of implementing the State Budget at the Office / Work Unit of the State Ministry / Institution.

2.6 Factors Affecting the Accuracy of Submission of Accountability Reports

Accuracy in submitting the treasury's accountability report can be influenced by several factors, both internal and external. Internal factors are factors that come from within a person while external factors are factors that come from outside oneself. In this study, the focus is on the factors that can influence the accuracy of the delivery of accountability reports, which consist of human resource competencies, motivation and use of information technology, and organizational commitment.

1. Human Resource Competencies

According to Spencer (1993), competence is a matter that underlies individual characteristics that are associated with the results obtained in a job. Competence is also related to the effectiveness of an individual's performance in his actual work. In the framework of good financial management, the treasurer of expenditures in each work unit must have the quality of human resources supported by accounting education background, attend education and training, and have experience in finance because the problem is to apply accrual-based accounting requires sources human resources who understand accounting logic well. The accuracy of the delivery of accountability reports will be good if the human resources of the work unit are good.

Based on some of these explanations, a conclusion can be drawn that competence encompasses tasks, skills, skills, attitudes, scientific specifications, areas of expertise, and appreciation that must be possessed by human resources in an organization to support the implementation of tasks as they should. Therefore, it is necessary to emphasize what competencies must be mastered by human resources in an organization, so that they can be assessed as a form of the results of the implementation of tasks that have a direct impact on experience.

2. Motivation

Motivation is an impulse that causes someone to do an action to achieve certain goals. Motivation is an impulse or stimulation or driving force that is in a person. Spencer (1993) states that motives are drive, direct and select behavior toward certain actions or goals and away from

others. Motivating employees can not only be done with external factors, but must be done with an intrinsic approach, one of which is to increase motivation that comes from within. Motivation can be defined as general altruistic motivation to serve the interests of a community, state or society.

This study uses the theory of hope approach (Victor Vroom) in explaining motivation in treasurers. The theory of expectation (expectancy theory) was first put forward by Vroom (1964) who said that a person's motivation leads to an action that depends on the power of hope. The action will be followed by certain results and depends on the results for the person. Expectancy theory argues that employees determine in advance what behavior is being carried out and the value obtained for that behavior.

3. Utilization of Information Technology Information

Technology is a general term that describes various technologies that help people create, store, change, and communicate information (Herriyanto, 2012). Wilkinson et al. (2000) categorize information technology including computers (mainframes, mini, micro), software (software), databases, networks (internet, intranet), electronic commerce, and other types related to technology. Apart from being a computer technology for processing and storing information, information technology also functions as a communication technology for disseminating information. The strategic impact of the acceptance of information technology for organizations can be seen from whether or not information technology can support and assist organizations in implementing and achieving the overall organizational strategy.

The information technology system currently used by the treasurer of expenditures in the area of the State Treasury Service Office (KPPN) is the Treasurer Accounts Report System (SILABI) is the latest treasurer application related to the treasury's administration, accounting and accounting, or shorter the Application of Treasurer Accountability Report. This application has been integrated with the SPP and SPM applications that function for the treasurer to hold records / bookkeeping of the transactions under their management and accountability reports that must be submitted to the KPPN as the power of the BUN in the regions. This application is designed to be able to reduce input data to a minimum by utilizing SPM data as one source of input data so that the error rate can be minimized. Therefore, the presence of the SILABI application as a treasurer accounting application is expected to make it easier for the treasurer to carry out administrative tasks and accountability for all funds that he has managed.

Based on the Regulation of the Minister of Finance 162 / PMK.05 / 2013 concerning the Position and Responsibilities of the Treasurer in the Work Unit of the State Budget Management and the Treasury Director General No. PER-3 / PB / 2014 concerning Technical Guidelines for Administration, Bookkeeping, and Accountability of Treasurers in the APBN Management Work Unit and Verification, Treasurer Accountability Reports for each work unit or ministry / agency institution must use the SILABI application to make accountability reports

4. Organizational Commitment

Organizational commitment are important behavioral aspects that can be used to assess a person's propensity to stay as a member of an organization. Mowday et al. (1997) put forward organizational commitment as a form of identification and involvement of someone who is relatively strong towards the organization and is willing and striving for the achievement of organizational goals. According to Robbins and Judge (2008), organizational commitment is defined as the degree to which a member identifies himself with the organization and organizational goals, and the expectations of members of the organization to stay in the organization.

Based on some of these explanations it can be stated that individuals in an organization that has organizational commitment will work to do the best for the interests of the organization, assuming

that the important thing that must be achieved is the achievement of duties and the desire to maintain membership in the organization. Commitment to the organization also includes elements of loyalty to the organization, involvement in tasks and identification of organizational values and goals.

2.6 Hypotheses

Attribution theory can explain how an individual interprets an event as well as studying one's behavior in interpreting the reason or cause of his behavior. Internal causes in attribution theory explain how individual behavioral tendencies that lead to feelings they have about their abilities that can affect performance and personal behavior such as, expertise, self-perception, self-nature, ability and effort.

The parties involved in the process of preparing the accountability report have a tendency to maximize its utility through the competency of its resources. The human resource variable is a factor that contributes to the accuracy of the delivery of the accountability report. Therefore, the success of an organization in achieving a goal is largely determined by the quality and ability of the Human Resources (HR) in it. Thus, HR competencies at every level of management become urgent both the leadership and staff levels including the treasurer of expenditure.

Based on the explanation of the relationship between human resource competencies with the accuracy of the delivery of the accountability report stated above, that increasing human resource competencies needs to be done based on theory and previous research. Spending treasurers must have quality resources, both supported by accounting education background, training and experience in finance. So that in applying the accounting system in the process of delivering the accountability report, the competent human resources will be able to understand the logic of accounting and the flow of the delivery of responsibility properly and appropriately. The failure or inability of the treasurer in understanding and applying accounting logic will have an impact on the misrepresentation of the accountability report.

H 1: Competence of human resources has a positive effect on the accuracy of the accountability report submission treasurer.

Expectation *theory* Vroom (1964) assumes that the power that motivates a person to work hard in doing his work depends on the reciprocal relationship of what is wanted and needed from the results of the work. Vroom (1964) also believes that high and low of a person has motivation determined by three components namely; (1) Expectations (expectations) of the success of a task, (2) Instrumentalis, which is an assessment of what will happen if successful in carrying out a task will get a *outcome* particular and (3) Valence, namely the response to *outcomes* such as positive feelings, neutral, or negative. High motivation if the effort made produces less than what is expected.

Sari's research (2017) proves that motivation at work arising from within the treasurer of expenditure, especially the treasurer of expenditure in the Government of Serdang Bedagai Regency, is directly one of the largest bridges for expenditure treasurers to complete their work, one of which completes the accountability report based on the stipulated time. Meanwhile, research conducted by Putri (2014) and Masparwati (2017) shows that motivation does not significantly influence the preparation and reporting of treasurer financial accountability, both in terms of accountability, quality and timeliness of delivery.

Based on the explanation of the relationship between motivation and the accuracy of the delivery of accountability reports that have been raised by several studies, that motivation in working arising from the treasurer of direct expenditure becomes one of the largest bridges for the treasurer of expenditure to complete his work, particularly in submitting accountability reports in accordance with procedures and a predetermined time. The proposed hypothesis can be formulated as follows.

H2: Motivation positive effect on the accuracy of the accountability report submission treasurer.

Acceptance of information technology is related to individual behavior in using an information technology-based system in achieving performance goals in their respective fields. Information technology is a term that describes various technologies that function to assist humans in creating, storing, changing, and communicating various information. In the theory of *stewardship* that is specific to the decisions made by individuals as *agents* to utilize information technology in achieving organizational goals. Through this theory, assuming users will use information technology to carry out these responsibilities, the *steward* directs all of his abilities and expertise, utilizes available information technology and streamlines internal controls to produce reliable and timely accountability reports.

Thompson *et al.* (1994) emphasized that the use of technology as a benefit expected by users of information systems in carrying out their duties where the measurement is based on the intensity of utilization, frequency of use and the number of applications or software used.

Research Alminanda and Marfuah (2018) said that the better the use of information technology it will improve the quality of financial statements produced both in terms of accuracy and speed. Through the use of information technology, users of information technology can complete tasks and improve their performance. Such as computers and networks is information technology used in the preparation of financial statements. Nevertheless, the above research is different from the results of research presented by Prapto (2010) and Masparwati (2017) which state that information technology systems have no influence on the reliability and timeliness of government financial reporting.

Based on the explanation of the relationship between the use of information technology with the accuracy of the delivery of the accountability report stated above, that the use of information technology will greatly help speed up the processing and presentation of responsibility reports in an accurate and timely manner. The strategic impact of the use of information technology can be seen from the ability of information technology to support and help agencies implement and achieve the agency's overall strategy. Utilization of information technology is one of the most important factors in working, especially for the treasurer of expenditure because it can save time and is able to minimize errors in work, especially in making accountability reports, therefore the proposed hypothesis can be formulated as follows.

H₃ : The use of information technology has a positive effect on the accuracy of delivery of the treasurer accountability report.

The theory of organizational behavior explores individual and group-level behavior in the organization and the impact of the behavior on performance, both organizational performance, group performance or individual performance. Wexley and Gary (2005) say that different people's behavior is influenced by the ability they have. Individuals who have more ability to the goals set by the organization will increasingly show their ability to achieve those goals.

Research conducted by Siahaan (2017) states that commitment organizational has a positive influence on the quality of financial reports government, both in terms of reliability and accuracy. However, the research of Perdana (2014), Sumarni (2016), and Andrianto (2017) shows that organizational commitment does not affect the quality of the accountability report, either directly or as a variable that moderates the relationship of HR competencies with the accuracy of the delivery of accountability reports.

Based on the results of the research stated above, that often HR competencies possessed by individuals cannot guarantee the achievement of maximum performance. In efforts to achieve organizational goals there are factors that can strengthen the maximization of HR competencies with performance achievements, such as organizational commitment. Employees who have high organizational commitment will exert all their abilities in working to achieve the stated organizational goals. Therefore, this study was conducted again with the aim to examine the interaction of

organizational commitment with human resource competence on the accuracy of the delivery of accountability reports. The hypothesis can be formulated as follows.

H₄: Commitment organizations strengthen relationships competence of human resources with the precision delivery treasurer accountability report

Motivation can be defined as the *general altruistic motivation* to serve the interests of a community, state or society. Motivation can be sourced from within a person in the form of awareness of the importance of the benefits of the work carried out. Individual work motivation does not necessarily make the individual work optimally for organizational goals, moreover there is a tendency to fulfill personal goals. This is evident in the different results of research shown by Putri (2014) and Masparwati (2017) which states that motivation does not significantly influence the preparation and reporting of treasurer financial accountability, both in terms of accountability, quality and timeliness of delivery.

Based on the results of the above explanation, that often employees are motivated with a variety of *rewards* it is still not effective enough to motivate employees to work better. Work motivation owned by individuals does not necessarily make the individual work optimally for organizational purposes. Thus, in the preparation and delivery of public sector budget accountability reports organizational commitment is needed for employees which is the most important part to achieve the targets set. Therefore, this study was conducted again with the aim to examine the interaction of organizational commitment with motivation for the accuracy of the delivery of accountability reports. The hypothesis can be formulated as follows.

H₅: Organizational commitment strengthens the motivational relationship with the accuracy of the delivery of the treasurer accountability report.

Information technology systems are a necessity for an entity in carrying out its activities. The survival of an organization is very difficult without the use of system-based tools on computers and integrated networks. So that the use of information technology becomes important in helping organizations deal with increasingly complex work demands to meet the accuracy and speed of delivery of accountability reports.

The existence of information technology cannot guarantee individual behavior to utilize available information technology effectively for organizational or performance purposes. This is evidenced by the results of the study put forward by Afrida (2016) working optimally for organizational goals, moreover there is a tendency to fulfill personal goals. This is evident in the different results of research shown by Putri (2014) and Masparwati (2017) which states that motivation does not significantly influence the preparation and reporting of treasurer financial accountability, both in terms of accountability, quality and timeliness of delivery. Thus, it is possible for other variables to act as moderation variables that influence the relationship between information technology use and the accuracy of the delivery of accountability reports.

Based on these results, that the existence of information technology cannot guarantee individual behavior to utilize available information technology effectively for organizational or performance goals. some previous studies also found that the use of information technology cannot directly affect employee performance. Therefore, other studies prove the existence of other variables that can act as moderating variables that influence the relationship between the use of information technology and the accuracy of the delivery of accountability reports. Then this research was conducted again with the aim to examine the interaction of organizational commitment with the use of information technology to the accuracy of the delivery of accountability reports. The hypothesis can be formulated as follows.

H₆ : Organizational commitment strengthens the relationship between the use of information technology and the accuracy of the delivery of the treasury accountability report.

The treasurer of expenditure must make various efforts to improve the accuracy of the delivery of the accountability report of the treasurer of expenditures in order to realize good governance. In treasury financial management pay attention to all technical aspects including the fields of regulation, institutions, human resource competencies, information systems (Wahyono, 2005).

Siahaan's research (2017) shows that the quality of human resources, utilization of information systems and organizational commitment simultaneously influence financial statements. In line with the research of Ramadan (2015), it shows that simultaneous competence of human resources, internal control, information technology and organizational commitment influences financial statements. The variables of human resource competency, motivation, utilization of information technology, and organizational commitment are assumed to partially affect the accuracy of the delivery of the treasurer accountability report based on the three hypotheses described earlier. This study predicts that the better the competency of human resources, motivation, utilization of information technology, and organizational commitment simultaneously (together) will increase the accuracy of the delivery report of the treasurer accountability report. Then the hypothesis can be formulated as follows.

H₁ : Human resource competence, motivation, utilization of information technology, and organizational commitment simultaneously have a positive effect.

3. Research Model

This research describes the factors that influence the accuracy of treasurer accountability report submission in Makassar KPPN Work Area 1. Conceptual framework is a chart that illustrates the relationship between dependent variables, independent variables and moderation variables in research. Conceptual framework for developing hypotheses can be seen in the following picture:

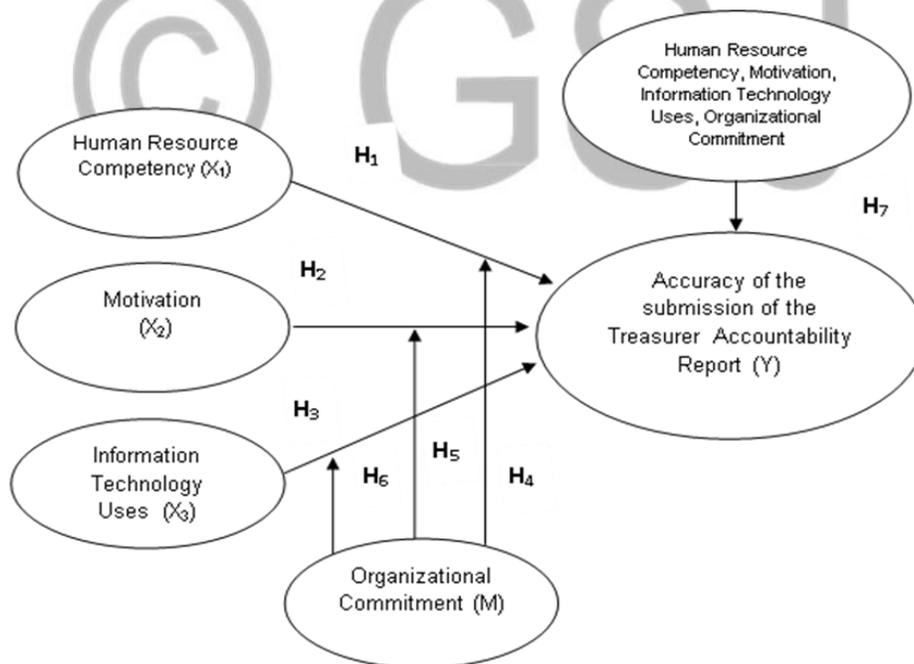


Figure 1. Conceptual Framework

4. Methodology

This type of research is explanatory research which aims to find out the causal relationship between variables through a hypothesis testing (Jogiyanto, 2013). Testing the hypothesis with causal research and drawing conclusions based on inference statistics. The time dimension of this study

involves one particular time (cross section). The method of primary data collection by giving questions to individual respondents (Jogiyanto, 2013). And, the research environment is a real environment (field setting) with the units of analysis are individuals, namely officials of the researcher used the design of this study to find out whether human resource competence, motivation, and information technology use as independent variables had an influence on the accuracy of the submission of the accountability report as the dependent variable.

The population in this study were all expenditures at the area of KPPN Makassar 1 who were involved in the submission of treasurer accountability report. The total population is 95 people. Determination of the number of samples in this study using a purposive sampling method, which sets or determines the sample carried out in accordance with the research objectives set. The minimum sample in this study was 80 respondents who were determined using the Slovin formula.

The type of data used in this study is subject data. Subject data is a type of research data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are the subject of research. The data sources used in this study are primary data. Primary data is data obtained from survey results by distributing questionnaires to respondents who match the characteristics of the population.

Data analysis techniques are used in this study to examine the effects of each independent variable, then use the analysis of Multiple Regression and Moderated Regression Analysis (MRA) with SPSS tools (Statistical Package for the Social Sciences). Moderated Regression Analysis (MRA) is a special application of multiple linear regression, in which the regression equation contains an element of interaction (multiplying two or more independent variables). The reason for using the Moderated Regression Analysis (MRA) analysis tool is because there are moderating variables in this study. And, regression analysis aims to determine the magnitude of the influence of human resource competencies and leadership style on budget absorption with organizational commitment as a moderating variable. The data analysis used in this study is descriptive statistics, data quality tests, classic assumption tests, and hypothesis testing.

5. Result and Discussion

5.1. Descriptive Statistics

Descriptive statistics are intended to analyze data based on results obtained from respondents' answers to each variable measuring indicator. Based on the data that has been collected, the results of respondents' answers can be seen in table 1.

Table 1 Descriptive Statistics

Variable	N	Min	Max	Mean	Std. Deviation
HR Competencies (X1)	80	3.00	4.9	3.79	0.36
Motivation (X2)	80	2.70	5.00	3.73	0.57
Utilization of IT (X3)	80	2.89	4.56	3.75	0.30
Organizational Commitment (M)	80	2.78	4.56	3.57	0.35
Accuracy in Submission of LPJ (Y)	80	2.89	5.00	3.84	0.35

Source: Primary data is processed, 2020.

Based on table 1 above, it can be seen that the human resource competency variable (HR) which is an independent variable (X1) has a standard deviation of 0.36 and an average value of 3,79 This shows the existence of a deviation of 0.36 from the average value of respondents' answers to the statement

items regarding human resource competence. The human resource competency variable (X1) measured using a questionnaire consisting of 10 statements with Likert scale consisting of 5 alternatives the answer. Where a score of 5 for the highest score and a score of 1 for the lowest score. From the statement items, the highest score is 4.9 and the lowest score is 3. While the motivation variable (X2) has a standard deviation of 0.57 and an average value of 3.73. This shows the existence of deviations by 0.57 from the average value of respondents' answers to items of statement about motivation. Motivational variable (X2) which is measured using a questionnaire consisting of 10 items with a Likert scale consisting of 5 alternative answers. Where a score of 5 for the highest score and a score of 1 for the lowest score. From the statement items, the highest total score is 5 and the lowest score is 2.7.

The variable utilization of information technology (X3) has a standard deviation of 0.30 and an average value of 3.75. This shows the existence of a deviation of 0.30 from the average value (mean) of respondents' answers to items of statement about motivation. Motivational variable (X2) measured using a questionnaire consisting of 9 items with Likert scale consisting of 5 alternative answers. Where a score of 5 for the highest score and a score of 1 for the lowest score. From the statement items, the highest total score (maximum) is 4.56 and the lowest score (minimum) is 2.89.

Furthermore, for the moderating variable (M), that is, organizational commitment has a standard deviation of 3.150 and an average value of 33.43. This shows that there is a deviation of 3,150 from the mean value of the respondents' answers to questions / statements regarding organizational commitment. The organizational commitment variable measured using a questionnaire consists of 8 statements with a Likert scale consisting of 5 alternative answers. Where a score of 5 (strongly agree) for the highest score and a score of 1 (strongly disagree) for the lowest score. From the existing statement items, the highest total score (maximum) of 40 and the lowest score (minimum) of 30. And, the dependent variable, namely the accuracy of the delivery of the treasurer responsibility report (Y) has a standard deviation of 2.112 and an average value (2.112) mean) of 25.15. This shows the existence of a deviation of 2,112 from the average value (mean) of respondents' responses to statements regarding the accuracy of the delivery of the treasury's accountability report. Variable accuracy of delivery report treasurer accountability report (Y) which is measured using a questionnaire consisting of 6 items with a Likert scale consisting of 5 alternative answers. Where is a score of 5 (strongly agree) for the highest score and a score of 1 (strongly disagree) for the score Lowest. From the statement items, the highest total score is 30 and the lowest score is 21.

5.2 Reliability and Validity

5.2.1 Reliability

Reliability testing using Cronbach Alpha with a cut-off value of at least 0.60 (Ghazali, 2013). A construct variable is said to be realible if it shows the Cronbach alpha value of each variable greater than 0.60 (≥ 0.6). The results of the reliability test can be seen in Table 2.

Table 2 Test Result of Research Instrument Reliability

Variable	Cronbach Alpha	Statement
Human Resource Competency (X1)	0.737	Reliable
Motivation (X2)	0.912	Reliable
Information Technology Use (X3)	0.684	Reliable
Organizational Commitment (M)	0.847	Reliable
Accuracy Delivery of LPJ (Y)	0,805	Reliable

Source: Primary data is processed, 2020.

Based on Table 5.10 shows that all constructs used in this study are greater than 0.60 or the value of *Cronbach alpha* fifth of the research variables have values above or greater than 0.6 (≥ 0.6). Thus, it can be said that the research instrument has met the reliable requirements, so the data obtained from the research instrument can be used for further analysis.

5.2.2 Validity

Research is carried out using a questionnaire as a research instrument using a Likert scale with points 1 to 5, the choice of answers from strongly disagree (STS) to strongly agree (SS). Before the answer to the questionnaire statement can be used for further analysis, the research data that has been obtained in advance is necessary to test the validity of the research instrument. According to Ghozali (2013), testing validity with Pearson correlation, the instrument is declared valid if the correlation value ($r \geq 0.3$). The results of the validity test of each variable can be seen in Table 3.

Table 3 Test Results of Validity

Variable	Item	Correlation	Statement
Human Resources Competency (X1)	X1.1	0.378	Valid
	X1.2	0.544	Valid
	X1.3	0.533	Valid
	X1.4	0.708	Valid
	X1.5	0.732	Valid
	X1.6	0.598	Valid
	X1.7	0.500	Valid
	X1.8	0.532	Valid
	X1.9	0.744	Valid
	X1.10	0.402	Valid
Motivation (X2)	X2.1	0.715	Valid
	X2.2	0.865	Valid
	X2.3	0.863	Valid
	X2.4	0.824	Valid
	X2.5	0.860	Valid
	X2.6	0.633	Valid
	X2.7	0.602	Valid
	X2.8	0.741	Valid
	X2.9	0.800	Valid
	X2.10	0.628	Valid
Utilization of Technology Information (X3)	X3.1	0.744	Valid
	X3.2	0.638	Valid
	X3.3	0.775	Valid
	X3.4	0.749	Valid
	X3.5	0.319	Valid
	X3.6	0.619	Valid
	X3.7	0.767	Valid

	X3.8	0.422	Valid
	X3.9	0.442	Valid
Organizational commitment (M)	M.1	0.818	Valid
	M. 2	0.887	Valid
	M.3	0.399	Valid
	M.4	0.827	Valid
	M.5	0.889	Valid
	M.6	0.859	Valid
	M.7	0.669	Valid
	M.8	0.854	Valid
	M.9	0.833	Valid
Accuracy of delivery treasurer responsibility report (Y)	Y.1	0,395	Valid
	Y.2	0,739	Valid
	Y. 3	0.717	Valid
	Y.4	0.817	Valid
	Y.5	0.800	Valid
	Y.6	0.855	Valid
	Y.7	0.825	Valid
	Y.8	0.734	Valid
	Y.9	0.709	Valid
	Y.10	0.395	Valid

Sources: Primary data is processed, 2020

Research conducted using questionnaires as a research instrument that uses ascale *Likert* with points 1 to 5, before the answer to the questionnaire statement can be used for further analysis, research data that have been obtained first requires testing the validity of the research instrument. According to Ghozali (2013), testing the validity of the Pearson correlation, the instrument is declared valid if the correlation value ($r \geq 0.3$). The results of the validity test of each variable can be seen in Table 5.11 which shows that the correlation values of all statement items of all variables on the questionnaire have values above or greater than 0.03 (≥ 0.3). Thus it can be said that all items of questions or statements have met the validity requirements.

5.3 Data Quality Test Normality

Normality Test Result

Normality testing uses the Kolmogorov Smirnov test. If the test results show the value (asyp.sig) is greater than 0.05 (sig > 0.05), then the assumption of normality is fulfilled. Conversely, if the value is smaller than 0.05 (sig < 0.05), then the assumption of normality is not fulfilled. The Kolmogorov-Smirnov test results can be seen in Table 4. Table 4 Kolmogorov-Smirnov One-Sample Test Results.

Table 4 Kolmogorov-Smirnov One-Sample Test Result

Variable	Asymp. Sig	Statement
Human Resource Competency (X1)	0.339	Normal
Motivation (X2)	0.072	Normal
Information technology use (X3)	0.184	Normal
Organizational Commitment (M)	0.180	Normal
Accuracy in Submission of LPJ (Y)	0,118	Normal

Source: Primary data is processed, 2020.

Test for Multicollinearity

To see the presence or absence of multicollinearity in a regression model, it can be seen from the tolerance value or variance inflation factor (VIF). According to Ghazali (2013), the cut-off value commonly used to indicate multicollinearity is if the Tolerance value is <0.10 or equal to the VIF value > 10 . The test results of the assumption of multicollinearity can be seen in Table 5.

Table 5 Non-Multicollinearity Assumption Test Results

Variable	Tolerance	VIF	Statement
Hypothesis 1	0.635	1,574	Non-Multicollinearity
Hypothesis 2	0.768	1,302	Non-Multicollinearity
Hypothesis 3	0.507	1,972	Non-Multicollinearity
Hypothesis 4	0,641	1,560	Non-Multicollinearity

Source: Primary data is processed, 2020

. Table 5 shows that the tolerance value for the whole model is above 0.10 (> 0.10) and the VIF value for each model is below 10 (<10). Thus, these results indicate that there is no multicollinearity between variables in the regression model.

Test of Heteroscedasticity

The regression model is said to be good is that homoskedasticity or heteroscedasticity does not occur. To detect the presence or absence of heteroscedasticity can be seen on a plot graph (scatterplot). Heteroscedasticity can occur if the plot graph shows a point pattern that is wavy or widened and then narrows. However, if the spread of data points does not form a wavy wavy pattern then narrows and widens again, there is no clear pattern of data spreading, and the points spread above and below the number 0 on the Y axis, there is no heteroscedasticity.

If seen in the attachment to the classic assumption test, the existing plot graph shows that the equations that have been tested do not occur heteroscedasticity. That is, there is no correlation between the amount of data with residuals, so that if the data is enlarged it does not cause a greater residual (error).

5.4 Hypothesis and Discussion Results

The basis used in testing the hypothesis is to look at the value of p and the value of t, if the value of p is smaller than 0.05 then the relationship between variables is significant or see the value of t, if $t\text{-count} > t\text{-table}$ then there is a significant effect. Table 6 can provide an overview of the results of hypothesis testing.

Table 6 Hypothesis Testing Results

Variable	Coefficient	R _{square}	t-count	Value p	Description of
HR Competency (X1)	0.376	0.378	4.232	0.000	Significant
Motivation (X2)	0.101	0.160	1,969	0.530	Not Significant
Utilization of IT (X3)	0.667	0.558	5.570	0.000	Significant
Interaction (X1 * M)	0.107	0.673	4,358	0.000 *	Significance of
Interaction (X2 * M)	0.029	0.226	2,044	0.045 *	Significant
Interaction (X3 * M)Interaction	0.168	0.998	5,008	0,000 *	Significance of

Primary data processed, 2020

Significance of α : * 0.01 (1%), ** 0.05 (5%),

Based on the results of hypothesis testing, the interpretation of the results of this study is explained as follows.

5.4.1. Hypothesis Testing H1 (Effect of Competence of Human Resources on Accuracy in Delivering the Accountant's Accountability Report)

Based on Table 6, the R_{determination} coefficient value obtained *square* of 0.376 or 37.6% is. This means that the accuracy of the delivery variable report treasurer accountability is influenced by 37.6% by HR competence, while the remaining 72.4%, is influenced by other variables that are outside the variables examined in this study.

Hypothesis testing is partially used t-test that is to partially test the independent variables on the dependent variable. The following is the second hypothesis test in this research. In the HR competency variable, the value of t-count \geq t-table (4,232 > 1,668) and probability value is below 0.05 (0,000 < 0.05), then the partial competency variable of HR (X1) has a significant effect on the accuracy of delivery of the treasurer responsibility report expenditure (Y). Based on the value of the regression coefficient (0.376) is positive, which means that the more variable competency of HR (X1), the more accurate the delivery of accountability reports of treasurer expenditure (Y). Conversely, the lower the competency (X1), the more the level of accuracy of the delivery treasury accountability report (Y) is also low. These results indicate that human resource competence has a positive and significant effect on the accuracy of the delivery of the treasurer accountability report. This means that the H1 Hypothesis is accepted.

5.4.2 Testing Hypothesis H2 (Effect of Motivation on the Accuracy of Submission of the Treasury Accountability Report)

Based on Table 5.13, the R_{determination} coefficient value obtained *square* of 0.101 or 10.1% is. This means that the accuracy of the delivery variable report treasurer accountability is influenced by 10.1% by motivation variables while the remaining 89.9%, is influenced by other variables that are outside the variables examined in this study.

Hypothesis testing is partially used t-test that is to partially test the independent variables on the dependent variable. The following is the second hypothesis test in this research. In the motivation

variable, it is obtained t-count value $<t\text{-table } (1,969 > 1,668)$ and probability value above 0.05 (0.530 > 0.05), so partially motivation variable (X2) does not significantly influence the accuracy of treasurer accountability report submission expenditure (Y). Thus, this result shows that motivation does not have a positive and significant effect on the accuracy of the delivery of the treasurer accountability report. This means that the H2 Hypothesis is rejected.

The insignificant results of testing the influence of motivation on the accuracy of the delivery of the accountability report due to the motivation used in the questionnaire are personal motivation such as the eligibility of salaries and benefits, work performance, and recognition from superiors, while the treasurer accountability report is an assessment of the performance of the accountability of work unit agencies so that motivation personal treasurer spending is often contrary to the motivation of the work unit which is the result of work *collective*. This causes the personal expenditure treasurer motivation does not directly affect the accuracy of the delivery treasury accountability report.

5.4.3 Hypothesis Testing H3 (Effect of Information Technology Utilization on Accuracy in Delivering Treasurer Responsibility Reports)

Based on Table 6 the R determination coefficient value is *square* 0.667 or 66.7%. This means that the accuracy of the delivery variable report treasurer accountability is influenced by 66.7% by the use of information technology, while the remaining 33.3%, influenced by other variables that are outside the variables examined in this study.

Hypothesis testing is partially used t-test that is to partially test the independent variables on the dependent variable. The following is the second hypothesis test in this research. In the HR competence variable, the value of t-count $\geq t\text{-table } (5,570 > 1,668)$ and the probability value is below 0.05 (0,000 < 0.05), so partially the information technology utilization variable (X3) has a significant effect on the accuracy of report submission treasurer accountability expenditure (Y). Based on the value of the regression coefficient (0.667) is positive, which means that the increasing use of information technology variables (X3), it will also increase the accuracy of the delivery report of the treasurer accountability report (Y). Conversely, the lower the utilization of information technology (X3), the lower the level of accuracy of the delivery of the treasury accountability report (Y). These results indicate that the use of information technology has a positive effect on the accuracy of the delivery of the treasury accountability report. This means that the H3 Hypothesis is accepted.

5.4.4 Hypothesis Testing H4 (The Effect of Organizational Commitment as a Moderating Relationship of Human Resources Competency with Accuracy in delivering the treasurer accountability report)

Based on Table 6, is the result of the calculation of the organizational commitment test (M) obtained by the determination coefficient value of *R Square* of 0.107 or 10, 7%. This means that the accuracy of the delivery variable report treasurer accountability is influenced by 10.7% by the interaction of HR competencies with organizational commitment, while 89.3% is influenced by other variables outside of the variables examined in this study.

These results indicate that organizational commitment significantly moderates the relationship between HR competencies with the accuracy of the delivery of the treasurer accountability report. A positive regression coefficient (0.107) means that if the organizational commitment increases (high), it will increase and have a positive impact on the relationship of HR competencies with the accuracy of the delivery of the treasurer accountability report. Thus, this result shows that organizational commitment strengthens the relationship between human resource competencies (HR) with the accuracy of the delivery of the treasurer accountability report. This means that the H4 Hypothesis is accepted.

5.4.5. Hypothesis Testing H5 (Effect of Organizational Commitment as a Moderating Relationship to the Utilization of Information Technology with Accuracy in delivering the treasurer accountability report)

Based on Table 6, is the result of the calculation of the organizational commitment test (M) obtained the coefficient of determination *R Square* of 0.029 or 2.90%. This means that the accuracy of the delivery variable report treasurer accountability is influenced by 2.90% by the interaction of motivation with organizational commitment, while 97.10% is influenced by other variables outside of the variables examined in this study.

These results indicate that organizational commitment significantly moderates the relationship between motivation and the accuracy of the delivery of the treasurer accountability report. A positive regression coefficient (0.029) means that if organizational commitment is increasing (high), it will increase and have a positive impact in motivational relationships with the accuracy of the delivery of the treasurer accountability report. Thus, this result shows that organizational commitment strengthens the relationship between motivation and the accuracy of the delivery of the treasurer accountability report. This means that the H5 Hypothesis is accepted.

5.4.6 Testing Hypothesis H6 (Effect of Organizational Commitment as a Moderating Relationship of Information Technology Utilization with Accuracy in delivering treasury accountability reports)

Based on Table 6, is the result of the calculation of the organizational commitment test (M) obtained the coefficient of determination *R Square* of 0.168 or 16.8% . This means that the accuracy of the delivery variable report treasurer accountability report is influenced by 16.8% by the interaction of information technology utilization with organizational commitment, while 83.2% is influenced by other variables outside of the variables examined in this study.

These results indicate that organizational commitment significantly moderates the relationship between the use of information technology and the accuracy of the delivery of the treasury accountability report. A positive regression coefficient (0.168) means that if organizational commitment increases (high), it will increase and have a positive impact on the relationship between the use of information technology and the accuracy of the delivery of the treasury accountability report. Thus, this result shows that organizational commitment strengthens the relationship between the use of information technology and the accuracy of the delivery of the treasury accountability report. This means that Hypothesis H6 is accepted.

5.4.7 Hypothesis Testing H7 (Influence of HR Competence, Motivation, Utilization of Information Technology, Simultaneous Organizational Commitment to Accuracy in Submitting Treasury Accountability Reports)

To prove that the independent variable simultaneously influences the dependent variable statistical F tests are used. F test is performed to determine whether all independent variables together (simultaneously) affect the dependent variable. Test results together / in unison (Test F) are shown in Table 7

Table 7 Results of Simultaneous Testing

Model	of the Sum of Squares	df	Mean Square	F	Sig.
1 Regression	6,248	4	1,562	28 487	.000 ^a
Residual	4,112	75	.055		
Total	10,360	79			

Source: Primary data is processed, 2020

*Taraf Significance of α : * 12:01 (1%) ** 0:05 (5%),*

Based on Table 7, which is the result testing with linear regression analysis of hypothesis testing simultaneously obtained f-count value \geq f-table (28.487 > 2.49) with a significance level below 0.05 (0.000 < 0.05), then based on the simultaneous test it can be concluded that the HR competency variable (X1), motivation (X2), utilization of information technology (X3) and organizational commitment (Z1) together have a significant effect on the accuracy of the delivery of the treasurer accountability report (Y). These results indicate that HR competency, motivation, utilization of information technology and organizational commitment simultaneously influence the accuracy of delivery of the treasurer accountability report. This means that Hypothesis H7 is accepted.

6. Conclusion

Based on the results and discussion that have been presented, the following conclusions are obtained: (a) Human resource competence influences the accuracy of the delivery of accountability reports. (b) Motivation does not affect the accuracy of the delivery of accountability reports. (c) The use of information technology affects the accuracy of the delivery of accountability reports. (d) Organizational commitment moderates the relationship between human resource competencies and the accuracy of the delivery of accountability reports. (e) Organizational commitment moderates the relationship between motivation and the accuracy of the delivery of accountability reports. (f) Organizational commitment moderates the relationship between the use of information technology and the accuracy of the delivery of accountability reports. (g) Organizational commitment, motivation, utilization of information technology and organizational commitment simultaneously influence the accuracy of the delivery of accountability reports.

7. Implication & limitations of research

(a) The results of this study have both theoretical and implementation implications for policy making in order to increase the accuracy of the delivery of accountability reports, especially treasurers of expenditure. Based on the results of the analysis, the implications of this study are as follows, The results of this study indicate that human resource competency factors influence the accuracy of the delivery of accountability reports. Thus the results of this study support *attribution theory*, which assumes the tendency of individual behavior that leads to the feelings they have about their abilities that can affect their performance and personal behavior such as, expertise, self-perception, self-nature, ability and effort.

(b) The results of this study do not support the theory of expectations (*expentacy theory*), which assumes that the strength that motivates a person to work hard in doing his work, depends on the reciprocal relationship of what is wanted and needed from the results of the work. High and low motivation of a person is determined by three components, namely: (1) Expectancy (expectations) of the success of a task, (2) Instrumentalis, namely an assessment of what will happen if successful in carrying out a task will get *outcomes* certain, and (3) Valence, namely the response to *outcomes* such as positive, neutral, or negative feelings. The results of this study indicate there is no influence of motivation both material and *non-* material based on the accuracy of the delivery of accountability reports.

c. The results of this study support the theory of organizational behavior, ie every human being behaves according to an understanding of his environment. Individuals who have more knowledge and understand the goals set by the organizational environment will always highlight the advantages and increase the capacity and capabilities possessed for the achievement of organizational goals. Conversely, if individuals do not have sufficient understanding of what and how the organization's environment works, it will show different capacities, such as the tendency to ignore the goals set by the organization.

7.1 Suggestion

Based on the conclusions and limitations of the study, a number of suggestions for further research are recommended as follows.

1. Factors in the use of information technology and human resource competencies have the greatest influence on the accuracy of the delivery of accountability reports. Future studies can consider testing which indicators of information technology utilization and human resource competency variables.
2. Future studies can consider adding independent variables, internal and external factors or intrinsic or extrinsic factors.
3. Future studies can use other behavioral theories, such as UTAUT Theory, Theory *Path-Goal*, and other motivational theories that are relevant to the research variables.
4. It is hoped that further research can consider respondents and wider research locations related to government financial management agencies.

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