



THE COMMITMENT OF THE LEADERSHIP AS A MODERATION OF THE INFLUENCE OF REGIONAL OWNED GOODS ADMINISTRATION ON THE QUALITY OF FINANCIAL STATEMENTS OF TANA TORAJA DISTRICT

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Abstract:-

This study aims to test and analyze the commitment of the leadership as a moderator of the effect of the administration of regional property on the quality of the financial statements of the Tana Toraja district. This type of research is quantitative using an explanative approach. The population in this study were all State Civil Servants of Finance in all SKPDs in Tana Toraja Regency. The type of data used in this study is primary data. The data collection method in this study was carried out using a questionnaire method. The independent variables in this study were bookkeeping (X1), inventory (X2), reporting (X3), while the moderating variable was the commitment of the leader, and the dependent variable was the quality of regional finance. The results of this study indicate that the independent variable has an effect on the variable of regional (dependent) financial quality. The data analysis technique in this study uses the Partial Least Square (PLS) approach.

KEYWORDS: Bookkeeping, Inventory, Reporting, commitment of leaders and quality of regional finances.

Introduction:-

The phenomenon of the audit results of the Supreme Audit Agency (BPK) on local government financial reports that give the predicate of Unqualified Opinion (WTP) will affect the credibility of the government. So it is not surprising, if every local government is competing to get the title, the Tana Toraja Regency Government is no exception. It can be seen that the Tana Toraja Regency Government for 4 consecutive years has still received an Unqualified Opinion (WDP). Based on the LHP (Audit Result Report) on the LKPD (Regional Government Financial Report) of Tana Toraja Regency for the 2019 fiscal year, the BPK found 8 findings related to the internal control system, namely:

1. The administration and safeguarding of fixed assets and other assets is not orderly
2. Cash management in the spending treasurer is not completely orderly
3. Cash in the treasurer of receipt of Rp. 95,260,000.00 was not deposited into the regional treasury but was used for personal gain
4. The accounting policies used by Lakipadada Hospital in preparing financial reports are not fully in accordance with the accounting policies of the Tana Toraja Regency government

5. The budget for goods expenditure activities and the procurement of fixed assets amounting to Rp 8,717,505,727.00 is not correct
6. Realization of original regional revenue did not reach the target so that there were activities that had been carried out but had not yet been paid totaling IDR 43,141,816,975.00
7. The implementation of grant spending is not orderly and
8. The report on the realization of the implementation of the village APB (Budget) was submitted late to the Tana Toraja Regency Government for the 2019 Fiscal Year.

Some of the findings of the Financial Audit Board are also particularly related to the management of regional property, both those found through testing aspects of regional property management as part of the overall audit of the Financial Statements, as well as findings obtained through special audits of regional property management. Some of these findings are related to the administration of fixed assets, including there are still many problems in inventorying regional property as a whole and problems with the status of asset ownership.

This research is interesting to do to find empirical evidence of the relationship between BMD administration and the quality of financial reports as indicated by the acquisition of WDP opinions. This research is expected to find answers to whether the trend of WDP opinion acquisition by the Regional Government is due to the many findings related to the weak administration of BMD, especially in Tana Toraja Regency.

In previous research conducted by Fahmi (2017), the results of the study show that the administration of fixed assets in Pangandaran Regency which consists of bookkeeping, inventory and reporting simultaneously has a positive and significant effect on the quality of regional financial reports. This positive value indicates that by presenting the bookkeeping and recording of regional property into the goods inventory card directly will make it easier to report in a timely manner which will then help improve the quality of financial reports. Meanwhile, research conducted by Febrianti (2016) shows that the administration of fixed assets in the Kubu Raya district government which consists of 3 components, namely bookkeeping, inventory and reporting simultaneously has a positive and significant effect on the quality of financial reports. This positive value shows that by presenting the recording of regional goods into the user's item list and into the goods inventory card and in the regional property list will provide easy access for users / power users of goods who register and record regional goods into the Goods List. User (DBP) / List of Authorized Goods (DBKP), this easy access will directly help improve the quality of financial reports. In another study conducted by Rahmadi (2013), the results showed that the administration of fixed assets carried out by the Kayu Agung Tax Service Office which consisted of 3 components, namely bookkeeping, inventory, and reporting had a positive effect and contributed 50.7% to quality. the resulting financial reports.

On the other hand, research conducted by Andiani et al. (2017) found that bookkeeping has a significant positive effect on the quality of financial statements but inventory has no effect on the quality of financial reports, reporting has no significant effect on the quality of financial reports. Amaliah et al (2019) also found that the administration of state-owned goods has no significant effect on the quality of financial reports.

Due to the inconsistencies in the results of these studies, it is suspected that there are other factors that could explain the gaps that occur that will affect the influence of the BMD administration variable on the quality

of financial reports. The variable in question is leadership commitment. Previous research has shown that the success or failure of the influence of the BMD administration variable is also influenced by organizational commitment including leadership commitment.

Simamora and Halim (2012) found that the factor of leadership commitment which is more crucial affects asset management. This is indicated by the information obtained showing that the leader who does not pay attention to the problem of assets makes asset management a complicated issue. In connection with the expansion of assets, the leadership, especially the Regional People's Representative Council, must be serious and committed to completing proof of asset ownership. Yusnita's (2017) research results also show that leadership commitment can moderate the relationship between the application of government accounting standards and the quality of financial reports.

The two studies above show a relationship between leadership commitment and the implementation of a policy or standard. This research focuses on the factor of leadership commitment, considering that changing paradigms and mental attitudes as well as organizing a policy so that it can be implemented requires leadership commitment. Leadership commitment is a strong willingness or determination from the leadership to work to achieve the specified goals. Everything will be done by the leadership so that the goals can be achieved. In this case, so that BMD administration can be applied in order to improve the quality of local government financial reports, everything that supports the success of these efforts will be done by the leadership. Commitment can be said to be the spearhead of the implementation of BMD administration in the Government because the essence of implementing a regulation or policy is commitment, both from the leadership and from individuals or each employee in it. If the leadership has a strong commitment, there are many ways in which it can be implemented in accordance with policy. The real form of leadership involvement is by allocating sufficient resources to ensure the sustainability of the organization, the existence of a written policy that is signed by the leadership and communicated to each employee, and carrying out training. Thus the leadership will provide motivational encouragement to employees to implement programs by paying attention to applicable regulations. The form of the accountability report for regional financial management for one fiscal year is in the form of a Regional Government Financial Report (LKPD). Thus we can say that the quality of financial reports is evidence that a standard is applied which is a form of the responsibility of the leadership. Based on the background description, this is to determine the relationship between the administration of fixed assets which consists of bookkeeping, inventory and reporting on the quality of financial statements with the leadership's commitment as a moderating variable.

Literature Review:-

Teori Stewardship

Stewardship theory is a theory that describes a situation where managers are not motivated by individual goals but rather aimed at their main outcome goals for the benefit of the organization. According to Donalson and Davis (1997) Stewardship theory is defined as a situation where managers do not have personal interests but are more concerned with the principal. This theory assumes that management as a party with high integrity, has honesty and is able to act responsibly to carry out the best possible actions aimed at meeting the needs of stakeholders. Related to the quality of local government financial reports, it is related to the theory of stewardship,

namely the efforts of local governments to produce higher quality information. The government, which acts as a manager, has an obligation to provide useful information to users of government financial information, which acts as a principal in assessing accountability and making decisions, whether economic, social or political decisions.

Financial Report Quality

Financial reports can be said to be of quality if they meet the qualitative characteristics of financial statements contained in Government Regulation Number 71 of 2010 concerning SAP, namely relevant, reliable, comparable and understandable. According to Jonas and Blanchett (2000) the quality of financial statements is complete and transparent information, designed not to mislead users. In order for the financial statements to be compared with the financial statements of the previous period, they must be prepared based on the applicable accounting standards.

Based on Government Regulation no. 71 of 2010, "the qualitative characteristics of financial statements are normative measures that need to be embodied in accounting information so that it can meet its objectives". The following four characteristics are the normative prerequisites needed for government financial reports to meet the desired quality: Relevant; Reliable; Comparable; Understandable.

Administration

According to Permendagri No. 19 of 2016, "administration is a series of activities that include bookkeeping, inventory, and reporting of regional property in accordance with the provisions of laws and regulations". In the administration of fixed assets, 3 (three) activities are carried out which include bookkeeping, inventory and reporting. The role of asset administrators in asset management occupies a very strategic position because all policies are more effective if they are based on accurate data obtained from asset administration activities. Based on the above definition, it can be concluded that administration is a series of activities that include bookkeeping, inventory, and reporting of the information required in any work business, in this case the fixed assets of the regional government.

Bookkeeping

According to Permendagri No. 19 of 2016, "bookkeeping is the process of recording regional property into the user's goods list and into the goods inventory card as well as in the regional property list". The user / power user of goods is obliged to register and record regional property into the User's Property List (DBP) / List of Property of the User (DBKP) according to the classification and code of goods.

Meanwhile, the assistant manager coordinates the recording and registration of regional property into the Regional Property List (DBMD). Based on the above definition, it can be concluded that bookkeeping is the recording of all fixed assets, movements, inventory results into the list of goods and goods inventory cards. , conduct write-offs of fixed assets that are severely damaged and lost, and reclassify any lost and fixed assets that are recovered.

Inventory

Inventory is used to make a list that contains all assets or goods owned by organizations, companies, or government agencies, both tangible and intangible. Inventory is conducted to determine the origin and information relating to assets. Information obtained from the inventory results generally includes volume, area, type, specifications, brand and cost of assets. The inventory also provides information on the whereabouts of local government assets, because a large number of assets can give the possibility of assets that are recorded to be lost and unknown to their whereabouts or assets that are clear but not recorded in the regional government's asset report. In order to facilitate recording and understanding in every government agency, provisions for inventory of goods that apply nationally in Indonesia are made, this provision is used to fill out the Goods Inventory Card in every government-owned agency that has so many assets.

Leadership Commitment

The theory that underlies leadership commitment is organizational commitment theory. Organizational commitment was introduced by Etzioni in 1961, this term has become increasingly popular since 1977 after being discussed by Staw and Salancik, who proposed two forms of commitment, namely attitudinal commitment and behavioral commitment. Attitude commitment is a condition in which the individual considers the extent to which his personal values and goals are in accordance with the values and goals of the organization, and the extent to which he wishes to maintain his membership in the organization. Behavioral commitment is based on the extent to which the employee determines the decision to be bound by the organization in relation to the loss if he decides to take other alternatives outside of his current job. Commitment can also be interpreted as the ability and willingness to align personal behavior with the needs, priorities and goals of the organization. This includes ways of developing goals or meeting organizational needs which essentially put the mission of the organization ahead of personal interests. Commitment can also mean a strong individual acceptance of the goals and values of the organization, and individuals strive and work and have a strong desire to remain in the organization. Commitment is an agreement or attachment to do something best in a particular organization or group (Adha, 2014). Mowday (1979) further states that when employees identify specific organizational goals and in order to maintain membership and facilitate organizational goals, that's when employees show commitment to the organization. Measuring the commitment of a leader, namely the Head of SKPD, is the responsibility for delegating work authority and entrusting duties and responsibilities to subordinates in accordance with the main tasks and functions that have been determined by the organization. High leadership, then the level of trust in the administration process will always be trusted by anyone who reads the financial statements.

Research Methods:-

This study aims to test and analyze the commitment of the leadership as a moderator of the effect of the administration of regional property on the quality of the financial statements of the Tana Toraja district. This type of research is quantitative using an explanative approach. The population in this study were all State Civil Servants of Finance in all SKPDs in Tana Toraja Regency. The type of data used in this study is primary data. The data collection method in this study was carried out using a questionnaire method. The independent variables in

this study were bookkeeping (X1), inventory (X2), reporting (X3), while the moderating variable was the commitment of the leader, and the dependent variable was the quality of regional finance.

Results and Discussion:-

Description of Research Results

Endogenous Construct Variance at R-Square Value

In seeing the predictive strength of the structural model, the R2 value of each endogenous construct can be used (Ghozali, 2015). The values of R2 (0.75), (0.50) and (0.25) can be interpreted that the model is formed (strong), (moderate) and (weak) against the number of variants of the constructs that can be explained by the model (Ghozali, 2015), so it can be used to measure the variance of changes in the seven exogenous constructs, namely bookkeeping, inventory, reporting, leadership commitment, moderation 1, moderation 2 and moderation 3 on endogenous constructs, namely the quality of financial reports. This means that the variance of changes in the endogenous construct (coefficient of determination) which can be explained by the exogenous construct can be seen in table 1 as follows:

Table 1 Structural Model Evaluation

Variabel (Konstruk) Endogen	R Square	Information
Financial Report Quality	0,847	Strong

Source: 2021 results (SmartPLS 3 Output)

The test results shown in table 1 show that the R2 value of the quality of financial statements is 0.847 > 0.75 which is classified as strong, these results explain that 84.7% of the quality of financial reports is influenced by bookkeeping, inventory, reporting, leadership commitment, moderation 1, moderation 2 and moderation 3, while the remaining 15.3% is influenced by other factors not observed in this study.

Hypothesis Testing Direct Effect

- a. The Effect of Bookkeeping on the Quality of Financial Statements

Table 2: Results of the Direct Effect Test and the Significance of Bookkeeping on the Quality of Financial Statements

	Original Sample	T Statistics	P Values	Information
Bookkeeping -> Quality of Financial Statements	0,210	2,256	0,025	Significant
Inventory on the Quality of Financial Statements	0,248	2,273	0,023	Significant
Reporting on the Quality of Financial Statements	0,336	2,975	0,003	Significant
Commitment from Leaders on Quality of Financial Statements	0,438	5,634	0,000	Significant

Source: 2021 results (SmartPLS 3 Output)

The test results shown in table 2 show that the path coefficient value of 0.210 is significant at the t-statistic $2.256 > t\text{-table } 1.96$ and at a P-value of 0.025 <a significance level of 0.05. Thus the hypothesis which states that there is a significant effect of bookkeeping on the quality of financial statements is acceptable, or in other words, there is a significant effect of bookkeeping on the quality of financial statements.

b. The Effect of Inventory on the Quality of Financial Statements

The test results shown in table 2 show that the path coefficient value of 0.248 is significant at the t-statistic $2.273 > t\text{-table } 1.96$ and at a P-value of 0.023 <a significance level of 0.05. Thus the hypothesis which states that there is a significant effect of inventory on the quality of financial statements is acceptable, or in other words, there is a significant effect of inventory on the quality of financial statements.

c. The Effect of Reporting on the Quality of Financial Statements

The test results shown in table 2 show that the path coefficient value of 0.336 is significant at the t-statistic of $2.975 > t\text{-table } 1.96$ and at a P-value of 0.003 <a significance level of 0.05. Thus the hypothesis which states that there is a significant effect of reporting on the quality of financial statements is acceptable, or in other words there is a significant effect of reporting on the quality of financial statements.

d. The Effect of Commitment from Leaders on Quality of Financial Statements

The test results shown in table 2 show that the path coefficient value of 0.438 is significant at the t-statistic $5.634 > t\text{-table } 1.96$ and at the P-value 0,000 <a significance level of 0.05. Thus the hypothesis which states that there is a significant influence on the leadership's commitment to the quality of the financial statements is acceptable, or in other words, there is a significant effect of the leadership's commitment to the quality of the financial statements.

e. Leadership Commitment to Moderate the Effect of Bookkeeping on the Quality of Financial Statements

Hasil pengujian yang dilakukan menunjukkan nilai *path coefficient* sebesar 0,024 signifikan pada *t-statistic* 0,341 < t-tabel 1,96 dan pada *P-value* 0,733 > tingkat signifikansi 0,05. Dengan demikian Hipotesis yang menyatakan bahwa komitmen pimpinan memperkuat pengaruh pembukuan terhadap kualitas laporan keuangan dapat ditolak, atau dengan kata lain tidak terdapat pengaruh yang signifikan dari pembukuan terhadap kualitas laporan keuangan dengan variabel komitmen pimpinan sebagai pemoderasi.

f. Leadership Commitment Strengthens the Effect of Inventory on the Quality of Financial Statements.

The results of the tests carried out showed that the path coefficient value of 0.216 was significant at the t-statistic $2.168 > t\text{-table } 1.96$ and at a P-value of 0.031 <a significance level of 0.05. Thus the hypothesis which states that leadership commitment strengthens the effect of inventory on the quality of financial reports is acceptable, or in other words, there is a significant effect of inventory on the quality of financial reports with the leadership commitment variable as a moderating variable.

g. Leadership Commitment Strengthens the Effect of Reporting on the Quality of Financial Statements.

The results of the tests conducted showed that the path coefficient value of 0.014 was significant at t-statistic 0.181 <t-table 1.96 and at P-value 0.857> a significance level of 0.05. Thus the hypothesis which states that leadership

commitment strengthens the effect of reporting on the quality of financial statements can be rejected, or in other words there is no significant effect of reporting on the quality of financial reports with the leadership commitment variable as a moderating variable.

Conclusion:

Based on the results of the analysis in this study, several conclusions can be drawn as follows:

Based on the results of the research and discussion above, it can be concluded:

1. From the results of the tests that have been done, it can be concluded that there is a significant effect of bookkeeping on the quality of financial reports.
2. From the results of the tests that have been carried out, it can be concluded that there is a significant effect of the inventory on the quality of financial reports.
3. From the results of the tests that have been carried out, it can be concluded that there is a significant effect of reporting on the quality of financial statements.
4. From the results of the tests that have been carried out, it can be concluded that there is a significant effect of the leadership's commitment to the quality of the financial statements.
5. From the results of the tests that have been carried out, it can be concluded that the leadership's commitment does not strengthen the effect of bookkeeping on the quality of financial reports.
6. From the results of the tests that have been carried out, it can be concluded that the commitment of the leadership is able to strengthen the effect of inventory on the quality of financial reports.
7. From the results of the tests that have been carried out, it can be concluded that the leadership's commitment does not strengthen the effect of reporting on the quality of financial reports.

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