

The Effect of Human Resources Quality and Regional Financial Accounting System on the Quality of Local Government Financial Statements Moderated by Organizational Commitment

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Abstract

This study aims to examine the effect of human resource quality and regional financial accounting systems on the quality of local government financial statements moderated by organizational commitment. The research approach uses a quantitative approach in the form of survey research. The sampling technique used quota sampling, so that 180 employees were obtained as research respondents. The results showed that the quality of human resources had no effect on the quality of financial statements, the regional financial accounting system had a positive and significant effect on financial statements, organizational commitment was unable to moderate the relationship between the quality of human resources on the quality of financial statements and organizational commitment was unable to moderate the relationship between the regional financial accounting system on the quality of financial statements.

Key Words: Quality of Financial Statements, Quality of Human Resources, Regional Financial Accounting System, Organizational Commitment.

INTRODUCTION

Public accountability is a phenomenon that should be studied more deeply along with the increasing demands from the public for the achievement of good government governance, which the government is still striving to realize in order to realize optimal

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state development. The presentation of government financial reports is one form of concrete effort carried out by the government as a form of accountability to the public. It is imperative for the government to present financial reports in accordance with applicable Government Accounting Standards (SAP) and contain quality information so that it can be used as a basis in the decision-making process to determine effective and efficient government operational policies (Sari & Widiatmoko, 2023).

As stated in Government Regulation No. 71 of 2010, quality financial statements contain at least four qualitative characteristics, namely relevant, reliable, comparable and understandable. In addition, the assessment of the quality of government financial statements can also be reviewed from the opinion issued by the Supreme Audit Agency (BPK) every year. As an authorized institution in examining financial statements, BPK has the right to provide opinions in the form of: Reasonable Without Exception (WTP), Reasonable With Exception (WDP), Unreasonable (TW) or Not Expressing Opinion (TMP). Assessment of the fairness of the presentation of financial statements is determined by considering the level of conformity of the financial statements presented with Government Accounting Standards (SAP), the level of adequacy of disclosures, the level of compliance of the presentation of financial statements with laws and regulations and the application of the effectiveness of internal control (Sari & Widiatmoko, 2023).

Financial statements have a general purpose to meet the information needs of all user groups. Thus, government financial statements are not designed to meet the specific needs of each user group. However, since government financial reports act as a form of accountability for state financial management, the components of the reports presented at least include the types of reports and information elements required by statutory provisions (statutory reports) (Hainil et al., 2021).

Based on the Overview of Semester Audit Results (IHPS) 1 in 2024, there is a statement that the results of BPK's examination of 546 LKPDs in 2023, revealed an Unqualified Opinion (WTP) on 493 (90.3%) LKPDs, an Unqualified Opinion (WDP) on 48 (8.8%) LKPDs, and an Opinion Not Expressed (TMP) on 3 (0.5%) LKPDs, and an Unreasonable Opinion (TW) on 2 (0.4%) LKPDs. The achievement of the WTP opinion of the Regency and City Government LK in 2023 has exceeded the 2020-2024 RPJMN target, while the Provincial Government LK did not reach the target. Therefore, the provincial and district governments need to make various improvement efforts so that the achievement of WTP opinion can be improved in the future (Source: <https://www.bpk.go.id/ihps>, 2024).



The preparation of quality financial reports requires human resources (HR) who have expertise and understanding of the rules in preparing financial statements in accordance with government accounting standards (Sriyono, 2020). Human resources are an important factor in realizing goals effectively and efficiently. An important factor for someone to achieve high performance in their work is by planning, implementing, and controlling the entity concerned (Ayu & Kusumawati, 2020).

The use of a regional accounting system is the foundation in the resulting local government financial reports, consisting of a series of processes that are fulfilled starting from the process of data collection, recording, to financial statements using a system which is used as a form of accountability for the implementation of the Regional Revenue and Expenditure Budget (APBD) (Machmudiyanti & Aufa, 2023).

The relationship between stewardship theory in this study, to be able to describe the role of local government as a trusted agency in acting in the public interest by carrying out its duties and functions appropriately with the ability of human resources to provide good service (Effendi, 2021), and having the ability in accordance with their fields is needed in achieving the success of an organization so that it can make quality financial statements on the other hand Local governments as stewards and practice the Regional Financial Accounting System accountably in producing quality financial reports.

Strong commitment can encourage each employee to implement their competencies optimally so that they can provide quality performance. High organizational commitment can create a sense of belonging in each employee to the organization (Hamid & Shaleha, 2021). A sense of belonging triggers employees to try to improve their competence in maximizing the performance they provide where they work. Not only formal membership, organizational commitment includes a person's loyal attitude towards achieving organizational goals (Pramono & Pratama, 2020). The stewardship theory states that the steward's job is to serve, work while providing the best guarantee to achieve the principal's interests (Sari & Widiatmoko, 2023). So with high organizational commitment, government employees will increasingly provide maximum performance by exerting their competencies in producing financial statements.

Previous research related to the quality of financial reports has been researched by (Animah et al., 2020) and (Rahman & Permatasari, 2021) found that HR competence has a positive and significant effect on the quality of financial reports. Then research (Gustina, 2021) and (Binawati & Nindyaningsih, 2022) that the application of SAKD has a positive and significant effect on the quality of financial statements. The results of research (Yusrianti et al., 2021) found that organizational commitment is able to moderate



the effect of HR competence to have a positive and significant effect on the quality of financial statements. Then, the results of research (Pasolo et al., 2023) found that organizational commitment is able to moderate the effect of the application of accounting standards, internal control systems on the quality of financial statements.

This study will examine the quality of local government financial reports that have been studied a lot, but the renewal in this study is related to the phenomenon of the Provincial Government LK problem not reaching the target. Although the achievements obtained in South Sulawesi Province have been classified as good, researchers want to conduct further studies in analyzing more deeply the quality of the South Sulawesi Provincial government LKPD. This study aims to understand empirical evidence of the effect of the quality of human resources, regional financial accounting systems on the quality of regional financial statements moderated by organizational commitment.

Conceptual Framework

The conceptual framework formed in this research is as follows:

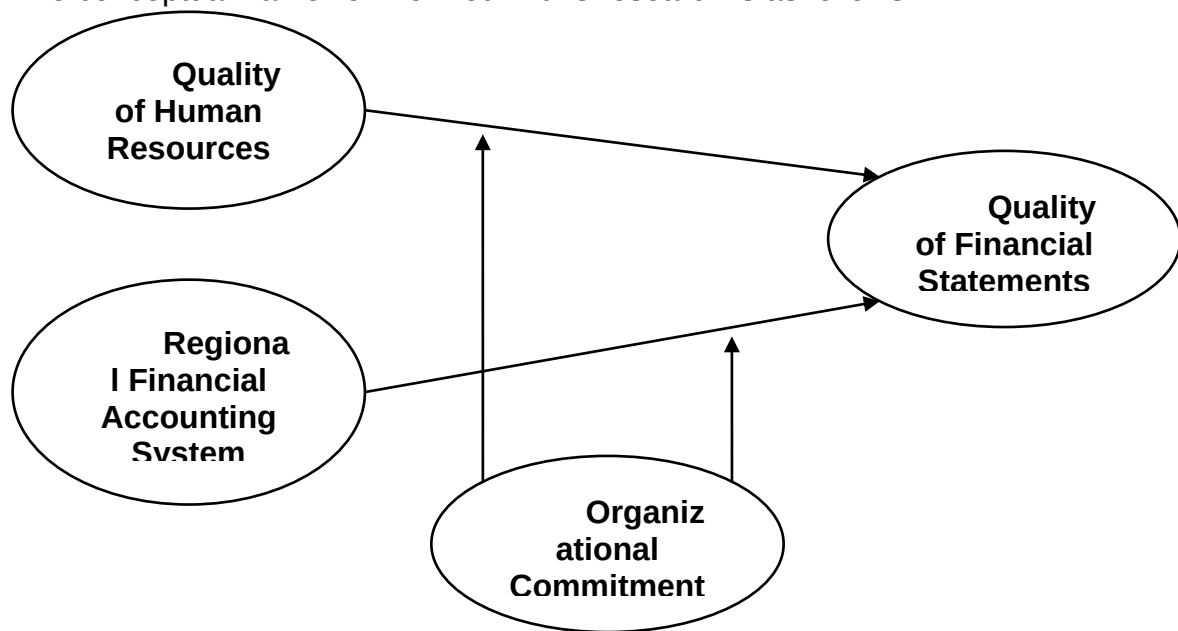


Figure 1. Conceptual framework

Hypothesis

The hypotheses formed in this research based on the problem description are as follows:

1. The quality of human resources has a positive and significant effect on the quality of financial statements.
2. The regional financial accounting system has a positive and significant effect on the quality of financial statements.
3. Organizational commitment moderates and strengthens the effect of human resource quality on the quality of financial statements.
4. Organizational commitment moderates and strengthens the effect of the regional financial accounting system on the quality of financial statements.

RESEARCH METHODS

Research Approach

This research approach uses quantitative methods and by type, this research uses survey research methods. The survey research method is a quantitative research method used to obtain data that occurred in the past or present, about beliefs, opinions, characteristics, behavior, variable relationships and to test several hypotheses about the relationship between sociological and psychological variables from samples taken from certain populations, data collection techniques generally use instruments in the form of tests, observations, interviews and closed questionnaires and research results tend to be generalized (Sugiyono, 2020: 64).

Sample

The sampling technique in this study uses nonprobability sampling, namely quota sampling, by determining the representation of 3 (three) employees from 60 Regional Apparatus Organizations (OPD) of the South Sulawesi Government who use the Agency Level Financial Application System (SAKTI) application. So that it will require 180 respondents.

Operational Definition and Measurement of Research Variables

The operational definitions and measurements of the variables used in this study are as follows:



1. Quality of Human Resources (X1)

this study, the quality of human resources which is an independent variable is measured using a questionnaire developed by and tailored to the research topic where all questions are measured by the quality of human resources in accounting is the explicit ability to conduct financial reporting objectively, carefully, and thoroughly in order to obtain the highest achievement. Indicators of the quality of human resources in accounting include:

- a) reporting experience,
- b) formal education obtained,
- c) training in financial accounting.

2. Regional Financial Accounting System (X2)

According to Permendagri Number 64 of 2013, the Regional Financial Accounting System is part of the Regional Government Accounting System (SAPD) whose activities start from procedures, organizers, equipment to realize the analysis accounting function to financial reporting within the scope of local government organizations. There are four indicators that must be met in determining the regional financial accounting system referring to Permadi (2013):

- a) measurement,
- b) identification,
- c) recording,
- d) Reporting.

3. Organizational Commitment (Z)

A person to align his personality with the interests of the organization by prioritizing the organization's mission over personal interests. Indicators of organizational commitment:

- a) affective commitment,
- b) continuous commitment,
- c) normative commitment.

4. Quality of Financial Statements (Y)

Financial statements are a medium for an entity, in this case the government, to account for its financial performance to the public. The government must be able to present financial reports that contain quality financial information. In Government Accounting Standards (SAP) it is explained that quality financial reports meet the characteristics:

- a) relevant,



- b) reliable,
- c) comparable,
- d) understandable.

Research Data Analysis

Data analysis in this study was carried out using moderated regression analysis in the form of Moderated Regression Analysis (MRA), in testing the effect of organizational commitment as a moderating variable on the relationship between the quality of human resources and regional financial accounting systems on the quality of financial statements. The initial stage of data analysis in this study is to first carry out multiple linear regression analysis with the following regression equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \varepsilon$$

If the multiple linear regression analysis shows significant results from the organizational commitment variable, the MRA regression equation that will be used is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 INT_1 + \beta_5 INT_2 + \varepsilon$$

However, if the multiple linear regression analysis shows insignificant results from the organizational commitment variable on the financial report quality variable, the MRA regression equation that will be used is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 INT_1 + \beta_4 INT_2 + \varepsilon$$

Where:

α = Constant value

β = Correlation coefficient value

X_1 = Human resource quality variable

X_2 = Regional financial accounting system variable

Z = Organizational commitment variable

Y = Financial statement quality variable

INT_1 = Interaction of organizational commitment and quality of financial statements ($Z \cdot X_1$)

INT_2 = Interaction of organizational commitment and quality of financial statements ($Z \cdot X_2$)

ε = Residual value (5%)



RESEARCH RESULTS**Description of Respondent Characteristics****Table 2: Characteristics of respondents**

	Category	f	%
Gender	Male	84	46,7
	Female	96	53,3
Age	21 - 30 Years	48	26,7
	31 - 40 Years	72	40,0
	41 - 50 Years	60	33,3
Last Education	Bachelor (S1)	114	63,3
	Magister (S2)	48	26,7
	Doctor (S3)	18	10,0

Source: data processing results, 2024.

Based on the table above, it can provide an overview of the characteristics of respondents in the form of a frequency distribution of 180 employees who participated in this study. In the characteristics of respondents based on gender, there were 84 or 46.7% of male respondents and 96 or 53.3% of female respondents. In the characteristics of respondents based on age, there were 48 or 26.7% of respondents aged 21-30 years, 72 or 40% of respondents aged 31-40 years and 60 or 33.3% of respondents aged 41-50 years. In the characteristics of respondents based on their latest education, there were 114 or 63.3% of respondents with a Bachelor's degree (S1), 48 or 26.7% of respondents with a Master's degree (S2) and 18 or 10% of respondents with a Doctoral degree (S3).

Instrument Test Results**Validity Test Results****Table 3. Validity test results**

Variables	Indicator	Correlation	Criteria	Result
Financial Statement Quality	Relevant	0,839	0,146	Valid
	Reliable	0,832		
	Comparable	0,704		
	Understandable	0,600		
	Reporting experience	0,800	0,146	Valid



Quality of Human Resources	Formal education obtained	0,786		
	Training in financial accounting	0,745		
Regional Accounting Reporting System	Measurement	0,654	0,146	Valid
	Identification	0,681		
	Recording	0,732		
	Reporting	0,710		
Organizational Commitment	Affective commitment	0,841	0,156	Valid
	Continuous commitment	0,824		
	Normative commitment	0,847		

Source: data processing results, 2024.

Based on the table above, it can show that all statement items on each variable used in this study have a correlation coefficient value greater than 0.146 as the standard test criteria. These results mean that all statement items submitted in this study can be said to be valid, so that the validity test in this study is fulfilled.

Reliability Test Results

Table 4. Reliability Test Results

Variables	Cronbach Alpha	Criteria	Result
Financial Statement Quality	0,734	> 0,60	Reliable
Quality of Human Resources	0,673		Reliable
Regional Accounting Reporting System	0,652		Reliable
Organizational Commitment	0,788		Reliable

Source: data processing results, 2024.

Based on the table above, it can show that all statement items on each variable used in this study have a Cronbach alpha value greater than 0.60 as the standard test criteria. These results mean that all statement items submitted in this study can be said to be reliable, so that the reliability test in this study is fulfilled.



BLUE Test Results**Multicollinearity Test Results****Table 5. Multicollinearity test results**

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
	(Constant)		
	Quality of Human Resources	.616	1.625
	Regional Accounting Reporting System	.459	2.178
	Organizational Commitment	.691	1.448
a. Dependent Variable: Financial Statement Quality			

Source: SPSS 26 output results, 2024.

Based on the table above, it can be seen that the calculation results show that there are no independent variables that have a tolerance value of less than 0.10 and there are also no independent variables that have a VIF value of more than 10. These results mean that there is no correlation between the independent variables in the regression model, so the multicollinearity assumption in this study is met.

Heteroscedasticity Test Results**Table 6. Heteroscedasticity Test Results**

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t Sig.
		B	St d. Error		
	(Constant)	4.428	.737		6.009 .000
	Quality of Human Resources	.111	.065	.145	1.703 .090
	Regional Accounting Reporting System	.042	.056	.150	1.002 .319
	Organizational Commitment	.034	.064	.089	1.103 .271

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a. Dependent Variable: RES_2

Source: SPSS 26 output results, 2024.

Based on the table above, it can be seen that the calculation results show that there are no independent variables that have a probability value of less than 0.05. These results mean that there is no indication of heteroscedasticity in the data used in the regression model, so the heteroscedasticity assumption in this study is met.

Normality Test Results

Table 7. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		180
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.1745962
Most Extreme Differences	Absolute	.109
	Positive	.142
	Negative	-.109
Test Statistic		.109
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: SPSS 26 output results, 2024.

Based on the table above, it can be seen that the calculation results show a probability value of 0.200. The resulting probability value is greater than 0.05, which means that the data in this study are normally distributed, so the normality assumption in this study is met.



Moderated Regression Analysis (MRA)**Table 8. Moderated Regression Analysis**

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
	(Constant)	1.958	1.215		1.611	.109
	Quality of Human Resources	.345	.389	.200	.886	.377
	Regional Accounting Reporting System	.863	.301	.690	2.868	.005
	Interaction 1 (X1*Z)	.010	.033	.180	.293	.770
	Interaction 2 (X2*Z)	.006	.025	.160	.237	.813
a. Dependent Variable: Financial Statement Quality						

a. Dependent Variable: Financial Statement Quality

Source: SPSS 26 output results, 2024.

Based on the table above, it can be seen that the constant value and the regression coefficient value on each research variable and can form the regression equation as follows:

$$Y = 1,958 + 0,345 X_1 + 0,863 X_2 + 0,010 INT_1 + 0,006 INT_2$$

The constant value of the financial report quality variable (Y) has a positive regression coefficient value of 1.9958. These results mean that when the variable quality of financial statements is fixed or is not under the influence of the variable quality of human resources, regional financial accounting system, interaction of organizational commitment to the quality of human resources and interaction of organizational commitment to the regional financial accounting system, the value of the quality of financial statements is 1,958.

In the relationship between the quality of human resources (X1) on the quality of financial statements, the variable quality of human resources has a positive regression coefficient value of 0.345. This means that when there is an increase in the human resource quality variable by 1%, the financial report quality variable will also increase by 34.5%.



In the relationship between the regional financial accounting system (X2) and the quality of financial statements, the financial accounting system variable has a positive regression coefficient value of 0.863. This means that when there is an increase in the regional financial accounting system variable by 1%, the financial report quality variable will also increase by 86.3%.

The interaction of organizational commitment in the relationship between the quality of human resources and the quality of financial reports, the interaction variable of organizational commitment (INT1) has a positive regression coefficient value of 0.010. This means that when there is an increase in the organizational commitment variable by 1%, the human resource quality variable will strengthen its influence on the quality of financial statements by 10%.

The interaction of organizational commitment on the relationship between the regional financial accounting system and the quality of financial statements, the interaction variable of organizational commitment (INT2) has a positive regression coefficient value of 0.006. This means that when there is an increase in the organizational commitment variable by 1%, the regional financial accounting system variable will strengthen its influence on the quality of financial statements by 6%.

Goodness of Fit Model Assessment Results

Coefficient of Determination

Table 9. Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted Square	Std. Error of the Estimate
1	.819 ^a	.671	.663	1.187
a. Predictors: (Constant), INT2, Regional Accounting Reporting System, INT1, Quality of Human Resources				

Source: SPSS 26 output results, 2024.

Based on the table above, from the calculation results it can be seen that the adjusted R square value in this study is 0.663. This means that the variables of human resource quality, regional financial accounting system, interaction 1 and interaction 2 can explain changes in the variable quality of financial statements, which is 66.3%, while



33.7% (100 - 66.3) of changes in firm value can be explained by other variables not included in this study.

Anova Significance Test Results

Table 10. Anova Significance Test Results

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	502.008		125.502	89.084	.000 ^b
Residual	246.542	75	1.409		
Total	748.550	79			
a. Dependent Variable: Financial Statement Quality					
b. Predictors: (Constant), INT2, Accounting Reporting System, INT1, Quality of Human Resources					

Source: SPSS 26 output results, 2024.

Based on the table above, it can be seen that the calculation results obtained the calculated F value of 89.084 with a probability value of 0.000. The resulting F value is greater than the F table value (2.570) and the probability value is smaller than the 0.05 value. So it can be said that the regression model in this study can be used in predicting changes in the firm value variable.

Hypothesis Test Results

Table 11. Hypothesis Test Results

	<i>t</i> hitung	<i>t</i> tabel	Sig.	Criteria	Result
Quality of Human Resources → Financial Statement Quality	0,886	1,973	0,377	0,05	Rejected
Regional Accounting Reporting System → Financial Statement Quality	2.868		0,005		Accepted



INT1 → Financial Statement Quality	0,180		0,770		Rejected
INT2 → Financial Statement Quality	0,160		0,813		Rejected

Source: SPSS 26 output results, 2024.

Based on the table above, it can be seen that in the relationship between the influence of the quality of human resources on the quality of financial statements, a t-calculated value of 0.886 is obtained with a probability value of 0.377. The resulting t-value is smaller than the t-value of the table (1.973) and the probability value is greater than the value of 0.05. From these results, it can be said that the quality of human resources does not have a significant effect on the quality of financial statements, so H1 in this study is rejected.

In the relationship between the influence of the regional financial accounting system on the quality of financial statements, a t-calculated value of 2.868 was obtained with a probability value of 0.005. The resulting t-value is greater than the t-value of the table (1.973) and the probability value is less than the value of 0.05. From these results, it can be said that the regional financial accounting system does not have a significant effect on the quality of financial reports, so H2 in this study is accepted.

In the interaction of the relationship between organizational commitment and the influence of human resource quality on the quality of financial statements, a t-value of 0.180 was obtained with a probability value of 0.770. The resulting t-value is smaller than the t-value of the table (1.973) and the probability value is greater than the value of 0.05. From these results, it can be said that organizational commitment is not able to moderate the relationship between the quality of human resources and the quality of financial statements, so H3 in this study is rejected.

In the interaction of the relationship between organizational commitment and the influence of the regional financial accounting system on the quality of financial statements, a t-calculated value of 0.160 was obtained with a probability value of 0.813. The resulting t-value is smaller than the t-value of the table (1.973) and the probability value is greater than the value of 0.05. From these results, it can be said that the organization's commitment is not able to moderate the relationship between the regional financial accounting system and the quality of financial statements, so H4 in this study is rejected.



DISCUSSION

The Influence of Human Resource Quality on the Quality of Financial Statements

The results of data analysis and hypothesis testing in this study show that the quality of human resources has a regression coefficient with a probability value that is not significant to the quality of financial statements, so it can be said that the quality of human resources has no effect on the quality of financial statements. These results mean that even though there is a positive coefficient, the quality of human resources does not necessarily affect the quality of financial statements.

These results show that the existence of competent human resources does not guarantee that the financial statements produced will be of high quality. Knowledge, skills, and behavioral attitudes are not sufficient in encouraging the achievement of organizational goals in producing outputs in the form of quality financial statements. Not in line with the theory of stewardship, the government as a steward will carry out actions, responsibilities and wisdom to obtain public credibility, namely by exerting all the abilities possessed by human resources to produce quality output. For this reason, training related to the administration of financial statements is needed to improve the competence of employees in supporting the achievement of quality output. Training can also hone individual accounting skills and logic so that the experience in administering financial statements owned by each individual will be higher in order to produce quality financial statements.

The results of this study are in line with previous research conducted by Sari & Widiatmoko, (2023) which also states that the quality of human resources has no effect on the quality of financial statements. However, the results of this study are also not in line with the research conducted by Puspita et al., (2020) which states that the quality of human resources has a positive and significant effect on the quality of financial statements.

The Influence of the Regional Financial Accounting System on the Quality of Financial Statements

The results of data analysis and hypothesis testing in this study show that the regional financial accounting system has a regression coefficient with a significant probability value on the quality of financial statements, so it can be said that the regional financial accounting system has a positive and significant effect on the quality of financial statements. These results mean that the better the regional financial accounting system, the better the quality of financial statements will be and vice versa.

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The results of the study show that the better the regional financial accounting system is managed in accordance with procedures starting from the process of recording, recognizing and assisting by posting journals into the ledger according to the estimated number that has been set by the government until the financial statements, the quality of local government financial reports will be achieved. An optimally managed regional financial accounting system will be able to provide strong support for the quality of regional financial reports. Basically, the accounting system is a unit that if it is not applied or there is a part of the system that is not implemented, it is difficult to obtain the qualitative characteristics of the Regional Government Financial Statements according to SAP, namely relevant, reliable, understandable, and comparable.

The Role of Organizational Commitment in Moderating the Influence of Human Resource Quality on the Quality of Financial Statements

The results of data analysis and hypothesis testing in this study show that organizational commitment has a regression coefficient of positive value with an insignificant probability value on the influence of human resource quality on the quality of financial statements, so it can be said that organizational commitment is not able to moderate the relationship between the influence of human resource quality on the quality of financial statements. These results mean that even though there is a positive coefficient, the high and low level of organizational commitment cannot necessarily moderate the influence of human resource quality on the quality of financial statements.

The results of this study do not support the theory of stewardship which states that the duties and functions of leaders and government employees are to serve, work and provide the best guarantee for the achievement of organizational interests. Conceptually, with a high organizational commitment, organizational members will increasingly provide maximum performance by exerting their competencies to achieve organizational goals. Low commitment by employees to the organization can occur due to employee discomfort due to pressure from superiors, inadequate facilities, lack of rewards for achievements achieved by employees, inappropriate wages, or lack of promotion. The existence of this discomfort can affect employee loyalty in contributing to achieving the goals that have been set by an organization. This causes employees not to maximize the competencies they actually have to produce quality output.

The results of this study are in line with previous research conducted by Sari & Widiatmoko, (2023) which also states that organizational commitment is not able to moderate the relationship between the quality of human resources and the quality of

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financial statements. However, the results of this study are also not in line with the research conducted by Puspita et al., (2020) which states that organizational commitment moderates by strengthening the influence of human resource quality on the quality of financial statements.

The Role of Organizational Commitment in Moderating the Influence of the Regional Financial Accounting System on the Quality of Financial Statements

The results of data analysis and hypothesis testing in this study show that organizational commitment has a regression coefficient of positive value with an insignificant probability value on the influence of the regional financial accounting system on the quality of financial statements, so it can be said that organizational commitment is not able to moderate the relationship between the influence of the regional financial accounting system on the quality of financial statements. This result means that even though there is a positive coefficient, the high and low level of organizational commitment cannot necessarily moderate the influence of the regional financial accounting system on the quality of financial statements.

The regional financial accounting system is more of a set of procedures that regulate all processes and activities in regional financial recording, so that the regional financial accounting system can regulate all activities in regional financial recording, starting from the process of making, recording, reporting, to accountability, so that the regional financial accounting system can regulate how a regional finance becomes more structured, directed, quality and can be easily understood and accounted for. This can apply if every apparatus that implements it has a high commitment to its organization which has the goal of creating good organizational performance starting from individual performance and can produce good quality financial statements.

The results of this study are in line with previous research conducted by Hainil et al., (2021) which also stated that organizational commitment is not able to moderate the relationship between the regional financial accounting system and the quality of financial reports. However, the results of this study are also not in line with the research conducted by Puspita et al., (2020) which stated that the organization's commitment to moderate by strengthening the influence of the regional financial accounting system on the quality of financial statements.



CONCLUSION

The conclusions that can be put forward based on the results of the research are as follows:

1. The quality of human resources has no effect on the quality of financial statements.
2. The regional financial accounting system has a positive and significant effect on the quality of financial reports.
3. Organizational commitment is not able to moderate the relationship between the influence of human resource quality on the quality of financial statements.
4. Organizational commitment is not able to moderate the relationship between the influence of the regional financial accounting system on the quality of financial statements.

Suggestion

The suggestions that can be put forward based on the results of the research are as follows:

1. For related agencies, it is hoped that it can be considered in taking the right strategy in order to improve the quality of financial statements.
2. For the next researcher, it is expected to use other independent variables or use different samples in the next research so that it can provide an overview related to similar research.

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