

The Factors Affecting Regional Financial Accountability: Organizational Commitment as Moderating Variables  
(Study on Rokan Hilir District Government OPD)

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**Abstract**

This study aims to investigate the effect of government internal control systems, regional financial management information systems and human resource competencies on regional financial accountability. The population in this study were all employees of the regional apparatus of Rokan Hilir Regency. In this study, the sample taken was the Head of regional device organization, Head of regional device organization Financial Subdivision, Treasurer of regional device organization and Accounting Personnel with consideration directly related to financial management and directly involved technically with regional financial accountability. The statistical method used to test the research hypothesis is Structural Equation Model (SEM) based on Partial Least Square (PLS) with the help of WarpPLS 5.0 program. The results of this study indicate that government internal control systems, regional management information systems and human resource competencies affect regional financial accountability. Organizational commitment influences the regional financial management information system towards regional financial accountability, but organizational commitment does not affect the government's internal control system and human resource competence towards regional financial accountability.

**Keywords:** Regional financial accountability, government internal control systems

**Introduction**

The package of regulations in the field of state finance is Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, Law Number 15 of 2004 Concerning Management and Responsibility of State Finance and Law Number 15 of 2006 About the Supreme Audit Board has consequences regarding the importance of an accountable and transparent state financial management system. An organization is said to be accountable if it has the ability to explain the conditions experienced, including decisions taken from various activities carried out.

Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP) defines Accountability as being responsible for managing resources and implementing policies entrusted to reporting entities in achieving periodically established goals. Whereas Financial Accountability is the responsibility regarding financial integrity, disclosure and obedience to laws and regulations. The objective of this accountability is regional financial reports presented by government agencies (LAN and BPKP).

Minister of Domestic Affairs Regulation No. 13 of 2006 concerning Guidelines for Regional Financial Management, states that the general principle of regional management is that regional finance is managed as follows: First, regional

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finance is managed in an orderly manner which means that regional finance is managed in a timely and effective manner supported by evidence administrative evidence that can be accounted for. Second is obeying the laws and regulations which means that local financial management must be guided by the applicable laws and regulations. The third is effective which is the achievement of program results with predetermined targets, namely by comparing outputs with results. The fourth is efficient is the maximum output with a certain input or the use of the lowest input to achieve a certain output. Fifth is economical, namely the acquisition of inputs with a certain quality and quantity at the lowest price level. Transparent transparency is the principle of openness that allows the public to know and get access to information broadest about regional finance. Seventh is responsible that is an embodiment of one's obligation to account for the management and control of resources and the implementation of policies entrusted in the framework of achieving the goals set. Eighth pay attention to the principle of justice which means there is a balance of distribution of authority and funding and or balance of the distribution of rights and obligations based on objective considerations. Ninth is the propriety that implies actions or attitudes that are carried out appropriately and proportionally. *esepuluh* is a benefit for the community which implies that regional finance is prioritized for meeting the needs of the community.

The Indonesian Forum for Budget Transparency (FITRA) released the ranking of the most corrupt provinces in Indonesia. Case findings in West Nusa Tenggara Province (NTB) were the highest due to poor Local Government Financial Management Accountability. Based on data collected by FITRA NTB, errors were found financial management by the regional governments of NTB for the period 2008-2012 around 3,408, with a total potential financial loss of Rp 67.1 billion. Throughout this period, cumulatively, these findings experience an increasing trend every year. This figure has the potential to increase by the end of the second semester of 2012. The phenomenon explains that the level of accountability in Indonesia, especially in the Province of NTB is still low, (<http://seknasfitra.org/>).

A significant factor that caused the slow progress in accountability of regional government financial reports is the paradigm of regional heads regarding the benefits of making financial reports. Many regional heads still view the provision of financial reports as not providing significant benefits for themselves or the region they lead, and even tend to be seen as something burdensome. This view causes the lack of political will of the regional head in preparing the various resources needed to realize an accountable financial report. This condition is increasingly alarming in areas where DPRD members also do not have a high concern for the accountability aspects of financial statements. According to Yaya (2007) the main reason for most local governments to make and submit financial reports to the central government is the threat from the Ministry of Finance not to disbursing the General Allocation Fund if the regional government does not submit their financial reports. This is certainly quite alarming, because the true accountable financial statements are public rights that must be fulfilled by the regional heads elected by the people. If made with the correct rules,

financial statements can also be used as an objective basis for local governments in making development planning in the future. The report can then be used as an adequate instrument to anticipate and verify financial irregularities that may occur in the local government environment. If this positive paradigm is shared by regional heads, surely the creation of accountable financial reports does not have to wait for the requirement of financial reports with 'unqualified opinion' as the basis for the disbursement of the General Allocation Fund by the central government.

Riau Province CPC Press Release stated that in order to fulfill the mandate of Law Number 15 of 2004 concerning the Audit of Management and State Financial Responsibility, the BPK of Riau Province's Representative submitted an Audit Report (LHP) of the 2015 Local Government Financial Report (LKPD) to the DPRD Leadership Regencies / Cities in Riau Province. Examination of financial statements aims to provide an opinion on the financial statements. Opini is a professional statement as a conclusion of the examination regarding the fairness of the information presented in the financial statements. Based on the results of an examination of the 2015 Local Government Financial Report (LKPD), BPK RI again gave a fair opinion with an exception for the Rokan Hilir District Government. This opinion is given on the basis of the suitability of financial statements with Government Accounting Standards except for certain items that are an exception. The value of fixed assets and the accumulated depreciation value of fixed assets are excluded for opinions given on 2015 LKPD of Rokan Hilir Regency Government.

Based on the 2016 report on the Assistance of LKPD Review of Rokan Hilir Regency, there are still a number of problems that have not been followed up until the review ended, namely regarding the application. In the preparation of financial statements not based on comprehensive and integrated applications both for finance, Regional Property (BMD) and salaries that can produce standard journals that are part of the regional financial accounting process to obtain financial reports, then produce details of Fixed Assets to support BMD administration and Fixed Asset Balance Value and produce employee expenditure more realistically as needed.

In addition to problems regarding application, there are also problems regarding Rokan Hilir Regency's Accounting Policy, some of which are not in accordance with SAP, Technical Bulletin, Permendagri 64 of 2013 and Permendagri 73 of 2015. Among them there are no policies governing: a) Details of intangible fixed assets amortization, b ) re-receipt of written off receivables and re-receipt of the receivables written off, c) presentation of fixed assets which are below the minimum capitalization limit, d) fixed assets that are not depreciated and treated of those assets, e) utilization of fixed assets that have all depreciated values, f ) sale of fixed assets that have been depreciated entirely, g) exchange of fixed assets, h) depreciation of fixed assets in groups, i) changes in estimates and their consequences, j) calculation of depreciation of fixed assets released during the accounting period, k) recognition, measurement, presentation and disclosure of long-term domestic debt, a Domestic Debt Banking, for Contingent Liabilities and Transfer Accounts.

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In addition to opinions on financial statements, the BPK also revealed problems related to internal control systems and non-compliance with statutory provisions. Therefore, in addition to the BPK's examination results submitted to the DPRD, also submitted to the Regent and Mayor to be immediately followed up and used as material for improvement, improving financial management performance and regional development, the BPK expects the results of this examination can meet the expectations of all stakeholders (stakeholders), in order to create better regional financial accountability and transparency. The BPK expression is in line with research conducted by Santoso (2016) which shows the results that the government's internal control system has a positive but not significant effect on regional financial accountability.

From the description above, the local government of Rokan Hilir Regency in order to achieve effective, efficient, transparent and accountable regional financial management in accordance with the mandate of the laws and regulations has made various efforts in order to improve the performance, transparency and accountability of regional financial management. The efforts made by the Regional Government of Rokan Hilir Regency are the issuance of Rokan Hilir District Regulation No. 2 of 2004 concerning the principles of regional financial management. The regulation aims to provide adequate confidence in the achievement of effectiveness and efficiency in achieving the objectives of the implementation of regional government, the reliability of financial reporting, securing regional assets and compliance with laws and regulations. time is arranged according to government accounting standards.

The issue of the government's internal control system (SPIP) has received considerable attention lately. The Supreme Audit Board (BPK) as an external auditor always tests the "strength" of the internal control system in each of its examinations to determine the scope of the test it will carry out. Some monitoring institutions also criticized the weakness of SPI applied in government agencies, thus opening a huge opportunity for deviations in the implementation of the budget (APBN / APBD).

One of the challenges faced by local governments in order to fulfill their obligations in providing public accountability is to provide information about the performance of local governments to stakeholders (stakeholders) through the presentation of financial statements. The current public attention is increasingly towards accounting practices by government institutions so that a phenomenon arises the strengthening of public demands related to transparency and accountability. A more accountable and transparent regional financial management can be achieved if all levels of leadership in the region carry out control activities over all of their activities (Explanation of Government Regulation Number 60 Year 2008). Government administration systems that apply the principles of transparency and accountability is part of good governance. Accountability is implemented through the management and accountability of regional finances carried out through the implementation of financial supervision by existing internal control units or through control measures by each government agency.

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Research conducted by Modo et al (2016) on the analysis of factors affecting the quality of local government financial reports with the results of research that show that the use of information technology has no effect on the quality of local government financial statements. This is certainly not in line with current conditions, because in this era of globalization the most important thing is the use of information technology for both private and government organizations in order to support organizational activities with the reason to increase the complexity of management tasks and the need for faster response times. To improve regional financial accountability, competent human resources are needed and understand the rules for preparing financial reports with government accounting standards. According to Ihsanti (2014) HR competencies are the ability to carry out functions to achieve their objectives effectively and efficiently. HR is an important factor for the creation of financial statements. quality. In this case the existence of HR competencies that underlies a person to achieve high performance in his work has a very important role to plan, implement, and control the entity concerned (Wati et al, 2014). In 2015 the Rokan Hilir District Government recruited Accountants, BPKP for assets and Technical Guidance for assets. And it is still relatively new regarding the competence of human resources for Rokan Hilir Regency.

This study uses organizational commitment as a moderating variable. According to Zeyn (2011) organizational commitment is built on the basis of employee trust in organizational values and loyalty to remain members of the organization. Therefore, organizational commitment will create a sense of belonging for workers towards the organization. If the worker feels his soul is bound to existing organizational values, he will feel happy at work, so that he has responsibility and awareness in running the organization and is motivated to report all activities by carrying out accountability to the public voluntarily including financial accountability and his performance can be improved.

Zeyn (2011) conducted a study on the effect of good governance and government accounting standards on financial accountability with organizational commitment as a moderator. The results showed that the implementation of good governance and government accounting standards with high organizational commitment had an influence on the financial accountability of the City Government of Bandung by 92.4%, which means organizational commitment which is a contingency variable greatly affects financial accountability. Different research results are shown by Siwambudi et al (2017) that human resource competencies do not affect the quality of local government financial reports, internal control systems have a positive effect on the quality of local government financial reports, the interaction of organizational commitment with human resource competencies does not affect the quality of financial statements local government and the interaction of organizational commitment with the internal control system has no effect on the quality of local government financial reports.

The inconsistency of the results of previous studies on the effect of HR competencies and SPIP on the quality of local government financial reports is caused

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by contingency factors, one of which is organizational commitment (Ratifah and Ridwan, 2012). This is supported by the results of Sugandi's (2014) study which states that organizational commitment affect the reliability of local government financial reporting.

### Research Hypothesis

- H1: The government's internal control system influences regional financial accountability
- H2: Regional financial management information systems affect regional financial accountability
- H3: Human resource competence influences regional financial accountability
- H4: The government's internal control system influences regional financial accountability with organizational commitment as a moderating variable
- H5: Regional financial management information systems influence regional financial accountability with organizational commitment as a moderating variable
- H6: Human resource competence influences regional financial accountability with organizational commitment as a moderating variable

### Research Methods

Population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2016). The study population was all Regional Organization Organizations (OPD) of Rokan Hilir Regency totaling 31 OPD.

The primary data collection method was conducted using the survey method / questionnaire technique. The questionnaire was distributed in the form of a list of questions and written statements to respondents regarding regional financial accountability, government internal control systems, regional financial management information systems, human resource competencies and organizational commitment.

### Definition of Variable Operations

Dependent Variable (regional financial accountability)

The dependent variable in this study is Regional Financial Accountability. The construct of financial accountability is measured by indicators of disclosure, integrity and compliance with laws and regulations.

### Independent Variable

#### a. Government Internal Control System

SPIP is measured by indicators listed in the modified test list and adjustments in Government Regulation No. 60/2008, namely: control environment, risk assessment, control activities, communication and information and monitoring

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b. Regional Financial Management Information System (SIPKD)

SIPKD is measured by indicators of information and communication progress, web development and internet technology, changes in reporting systems, adequate facilities and infrastructure and regular maintenance.

c. Human Resource Competencies

Competence can be seen from education and training as well as the skills expressed in the implementation of tasks (Sagung 2015). Indicators used to measure Human Resources competencies are educational background, understanding of regulations and standards, interaction with systems, training and technical guidance as well as experience work.

Moderating Variables (Organizational Commitment)

As for the benchmarks in organizational commitment that is taken from indicators according to Porter in (Sopiah, 2008) which has been developed by (Gabiella, 2014) are:

- (1) Strong belief and acceptance of the goals and values of the organization.
- (2) Willingness to work hard as part of an organization
- (3) A strong desire to remember the organization

**Research Results and Discussion**

Descriptive Statistics Results

The following table is the descriptive statistical results of this study:

Table 1

Variable	Number of Statements	Theoretic Range	Actual Range	Mean Total	Mean Interval	Category
Government Internal Control System	29	29-145	69-130	104,11	3,59	Good
Regional Financial Management Information System	5	5-25	11-25	17,78	3,56	Good
Human Resource Competencies	5	5-25	13-24	18,67	3,73	Good
Organizational Commitment	7	7-35	17-32	26,33	3,76	Good
Regional Financial Accountability	13	13-65	27-62	48,18	3,71	Good

Source: Processed Data, 2018

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Bias Test Results

Table 2

	SPIP	SIPKD	KSDM	KO	AKD
Full Collin. VIF	1.753	2.173	1.351	1.221	2.507

Source: Processed Data, 2018

Based on the table above, all construct variables in this study are free from the problem of collinearity or the common bias method.

Validity Test Results

Table 3: Value of Loading Indicator and AVE of Research Variable Constructions

Variable	Number of Indicators	Loading Factor	AVE
Government Internal Control System	29	0,536 - 0,820	0,509
Regional Financial Management Information System	5	0,676 - 0,831	0,572
Human Resource Competencies	5	0,708 - 0,774	0,545
Organizational Commitment	7	0,640 - 0,801	0,505
Regional Financial Accountability	13	0,621 - 0,877	0,530

Source: Processed Data, 2019

From the table above we get the value of the loading factor of the research variable ranging from 0.536 to 0.882 which is greater than 0.4. Then all indicators have extracted average variance (AVE) values above 0.50 which means that all the reflective indicators above have a correlation to each construct. This explains that all the indicators in each construct meet the requirements of convergent validity.

Square Roots Average Variance Extracted (AVE)

Table 4: Square Root Value AVE

Variable	SPIP	SIPKD	KSDM	KO	AKD
SPIP	0,713	0,527	0,173	0,021	0,579
SIPKD	0,527	0,756	0,282	-0,050	0,686
KSDM	0,173	0,282	0,738	0,121	0,384
KO	0,021	-0,050	0,121	0,711	0,068
AKD	0,579	0,686	0,384	0,068	0,728

Source: Processed Data, 2019

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In the table above it can be seen that the value of AVE square root along the diagonal line is greater correlation between one construct with another, so it can be concluded that the construct has a good level of validity.

Reliability Test Results

Table 5: Cronbach's Alpha Value Constructions of Research Variables

	SPIP	SIPKD	KSDM	KO	AKD
Cronbach's Alpha	0,965	0,811	0,791	0,835	0,925

Source: Processed Data, 2019

In the table above, it can be seen that all values of the Cronbach's alphavariabile research construct are above 0.70. This explains that all construct variables meet the reliability requirements.

Table 6: Composite Value Reliability of Research Variable Constructions

	SPIP	SIPKD	KSDM	KO	AKD
Composite Reliability	0,967	0,869	0,857	0,877	0,936

Source: Processed Data, 2019

In the table above, it can be seen that all values of the composite reliability of the construct variable are above 0.70. This explains that all construct variables meet the reliability requirements.

Determination Coefficient Results

Table 7: R-squared and Adjusted R2 values

	SPIP	SIPKD	KSDM	KO	AKD
R-squared					0,719

Source: Processed Data, 2019

At the top tab, it can be seen that an R-squared value of 0.719 is obtained. The meaning is that the influence of government internal control systems, regional financial management information systems, human resource competencies on regional financial accountability with organizational commitment as a moderating variable is 71.9%. While the remaining 28.1% is influenced by other variables not included in this study.

Hypothesis testing results and discussion

The results of testing the first hypothesis (H1) statistically get a significant p-value of <0.001 (below  $\alpha$ : 0.05), with an effect size of 0.225 > 0.15 (having a moderate effect)

and a path coefficient of 0.347 (influential positive). Thus, the first hypothesis proposed in this study was accepted, it can be said that the government's internal control system influences regional financial accountability. This indicates that the better the government's internal control system, the better regional financial accountability and vice versa, the less good the government's internal control system, the lesser the regional financial accountability.

The government's internal control system has the function to provide sufficient confidence for the achievement of effectiveness and efficiency in the accounting process, especially in creating the reliability of the quality of financial statements. Adequate internal control will improve the quality of financial statement information and increase public confidence in the financial statements. Internal Control System aims to ensure compliance with the preparation, laws and regulations in the preparation of financial statements. Internal Control is carried out to oversee the performance of the government in preparing financial reports, to avoid fraudulent manipulation of numbers that can harm society and the State, and ensure accuracy and completeness information.

The results of testing the second hypothesis (H2) are statistically proven with a significant p-value of  $<0.001$  (below  $\alpha: 0.05$ ), with an effect size of  $0.332 > 0.15$  (having a moderate effect) and a path coefficient of 0.452 (influential positive). Thus, the second hypothesis proposed in this study is accepted, meaning that the application of the regional financial management information system influences regional financial accountability. The effect is known to be moderate and positive, meaning that the better the implementation of the regional financial management information system, the better the regional financial accountability and vice versa, the less good the implementation of the regional financial management information system, the regional financial accountability will also be less good.

The results of this study are in line with research conducted by Sinta Xaverina (2014) who found that the implementation of the SIPKD Application (Regional Financial Management Information System) had an effect on the Improvement of Regional Financial Accountability. The results of testing the third hypothesis (H3) are statistically proven with a significant p-value of 0.007 (below  $\alpha: 0.05$ ), with an effect size of  $0.082 > 0.02$  (having a weak influence) and a path coefficient of 0.213 (positive effect). Thus, the third hypothesis proposed in this study is accepted, meaning that human resource competence influences regional financial accountability. It is known that the effect is weak and positive, meaning that the better the competence of human resources, the better the financial accountability of the region and vice versa, the less good the competence of human resources, the financial accountability of the region will also be less good.

The results of this study are in line with research conducted by Eli Budi Santoso (2016) Human Resources Competence affects Regional Financial Accountability. The results of testing the fourth hypothesis (H4) were statistically proven with a significant p-value of 0.166 (above  $\alpha: 0.05$ ), with an effect size of  $0.032 > 0.02$  (having a weak influence) and a path coefficient of 0.086 (positive

effect) . Thus, the fourth hypothesis proposed in this study was rejected, meaning that organizational commitment did not strengthen the influence of the government's internal control system on regional financial accountability. Organizational Commitment with the Government Internal Control System does not affect the Quality of Financial Statements. Organizational commitment is a strong desire of employees to become members of a group, a high willingness to do business for the organization, and a certain belief and acceptance of the values and goals of the organization . Conceptually, if an individual is highly committed to the goals of the organization, this will affect his actions and performance, namely realizing adequate internal government control in providing confidence about the reliability of financial statements. Organizational commitment cannot strengthen the influence of the government's internal control system on regional financial accountability because the government's internal control system is not a separate system in an organization, but must be considered an integral part built within and become a unity of each system used by management to regulate and direct its activities, so that there is or not organizational commitment, the government's internal control system must be in place and effective because the government's internal control system is the basis for implementing the activities.

The results of the fifth test (H5) were statistically proven with a significant p-value of 0.040 (below  $\alpha$ : 0.05), with an effect size of  $0.035 > 0.02$  (having a weak influence) and a path coefficient of 0.153 (positive effect). Thus, the fifth hypothesis proposed in this study is accepted, meaning that organizational commitment strengthens the effect of the application of regional financial management information systems to regional financial accountability. The effect is weak and positive, meaning that the better the implementation of regional financial management information systems that are moderated by organizational commitment, the better regional financial accountability and vice versa, the less good the implementation of regional financial management information systems are moderated by organizational commitment, the regional financial accountability will also be less well.

The results of the hypothesis test (H6) were statistically proven with a significant p-value of 0.212 (above  $\alpha$ : 0.05), with an effect size of  $0.026 > 0.02$  (having a weak influence) and a path coefficient of 0.071 (positive effect). Thus, the sixth hypothesis proposed in this study was rejected, meaning that organizational commitment did not strengthen the effect of human resource competence on regional financial accountability.

The results of this study are in line with research conducted by I Gusti Ngurang Siwambudi (2017) who obtained research results that Interaction of Organizational Commitment with Organizational Commitment does not affect the Quality of Financial Statements. Organizational commitment is as a strong desire of employees to become members in a group, high willingness to work for the organization, and a certain belief and acceptance of the values and objectives of the organization. Organizational Commitment is built on the basis of workers' trust in

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organizational values, the willingness of workers to help realize organizational goals and loyalty to remain members of the organization. Conceptually, if a human resource with a good organizational commitment, he will feel bound by the values of the organization, so that what is done always leads to the achievement of organizational goals, namely using its capacity to produce quality financial reports. Organizational commitment cannot strengthen the influence of HR Capacity on Regional Financial Accountability, possibly due to a lack of rewards for employees who excel, promotions are not in accordance with the provisions, income received is not in accordance with workload, and a work environment that is not conducive to supporting employees in work so that employees' abilities are not used to their full potential.

### **Conclusion**

From the results of the research described in the previous chapter, the conclusions of this study can be drawn as follows:

- a. The government internal control system influences financial accountability in the Regional Organization of Rokan Hilir Regency.
- b. The implementation of a regional financial management information system influences financial accountability in the Regional Organization of Rokan Hilir Regency.
- c. Human resource competence influences financial accountability in the Regional Organization of Rokan Hilir Regency.
- d. Organizational commitment does not affect the government's internal control system of financial accountability in the Regional Organization of Rokan Hilir Regency.
- e. Organizational commitment influences the application of regional financial management information systems to financial accountability in the Regional Apparatus Organization of Rokan Hilir Regency.
- f. Organizational commitment does not affect the competence of human resources towards financial accountability in the Regional Organization of Rokan Hilir Regency.

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