

The Influence of Organizational Commitment, Utilization Information Technology and the Quality of Human Resources on The Reliability of Financial Reporting In The Government Of Jambi Province With Internal Control of Accounting as a Moderating Variable

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ABSTRACT:- In the current era of globalization, financial reporting is needed by users of financial reports, both central and local governments. Financial reports are one part of financial reporting. The purpose of this study was to test and obtain empirical evidence on the Effect of Organizational Commitment, Utilization of Information Technology and Quality of Human Resources on the Reliability of Financial Reporting in the Jambi Provincial Government with Accounting Internal Control as a Moderating Variable (Studies on Government Officials in All OPDs of Jambi Province). The research sample used purposive sampling technique. Sampling of employees related to the preparation of financial statements, data collection by distributing questionnaires with the number of respondents is 78 people. The results of this study found that variable X1 has an effect on Y, variable X2 has an effect on Y, variable X3 has no effect on Y, variable X1 has had an effect on Y through M, variable X2 has had an effect on Y through M, variable X3 has no effect on Y through M, Variable X simultaneously has a positive effect on Y.

Keywords: Organizational Commitment, Quality of Human resources, Reliability of Financial Reporting and Accounting Internal Control, Utilization of Information Technology

I. INTRODUCTION

Financial reporting can be used in decision making. Accountability to be demands for creating good and clean governance. When realizing good and clean governance, one of the things to do is to submit timely financial reports to parties who need financial reports. Public accountability can be interpreted as a form of obligation holder trust (agent) to provide accountability, present, report and disclose all activities and activities that are the responsibility of the parties holder trust (principal) who has the right and authority to demand such accountability (Rahayu, 2021).

The phenomenon of government financial reporting in Indonesia is something interesting to study further. In fact, the government's financial reports still present a lot of data that is not appropriate. In addition, there are still many deviations that have been found by the Supreme Audit Agency in conducting audits of local government financial reports (Winidyaningrum, dkk 2010). According to Mardiasmo, (2018), Law No. 1, 2022 states that the Minister of Finance has the right to postpone the distribution of the General Allocation Fund (DAU) if the local government (pemda) has not submitted a report on the regional financial system, including the APBD. Separately, the Executive Director of the Monitoring Committee for the Implementation of Regional Autonomy (KPPOD) Agung Pambudhi supports the Ministry of Finance's policy. There are at least three reasons that can be used as the basis for such sanctions: 1). UU no. 6/2020 concerning Regional Government, 2). The national coordination factor, namely the condition of reporting regional budget regulations which are often late, thus disrupting the national economy, 3) regional interest factors.

One of the phenomena that illustrates that regional financial reporting is still not maximal is the Jambi Provincial Government. Even though the Jambi provincial government has won WTP in 2018-2021, the results of an audit by the Supreme Audit Agency on the financial reports of the regional government (pemda) of Jambi Province still found cases of weakness in the internal control system caused by several factors such as obtaining an unqualified opinion from the government Jambi Province.

Table 1: Jambi Province Audit Opinion for the 2018-2021 period

Year	Opinion Types
2018	Unqualified Opinion
2019	Unqualified Opinion
2020	Unqualified Opinion
2021	Unqualified Opinion

Source: LHP LKP (Jambi.bpk.go.id)

Based on the table above the Audit Report (LHP), the Jambi Provincial Audit Board has shown a good opinion. For the 2018 financial reports, all districts/cities received Unqualified opinion. The increase in the acquisition of unqualified opinion from the Supreme Audit Agency (BPK) does not guarantee that there will be no fraud in the local government which eventually becomes an act of corruption. Some of these problems are related to conditions in Jambi Province; i.e. there are still many corruption cases in government and non-government (Herawaty, 2021).

Table 2: BPK findings related to cases of internal control system weaknesses

Year	Entity	Weaknesses of the Internal Control System			
		number of cases	number of cases	number of cases	number of cases
		Total	Weaknesses in Accounting and Reporting Control Systems	Weaknesses of the Revenue and Expenditure Budget Execution Control System	Weaknesses of the Internal Control Structure
2018	Province Jambi	6	6	0	0
2020	ProvinceJambi	13	0	13	0
2021	Province Jambi	12	12		

Source: IHPS 2019 -2021 (BPK.go.id)

Weaknesses in the accounting control system and reporting BPK found 6 problem findings in IHPS I (2019) including namely, (1) BPK found findings of problems from the remaining one billion one sub-district (Samisake) program funds that had not been recorded as receivables, (2) BPK found findings of problems recording fixed assets of school buildings obtained from the transfer of authority had not been recorded as additional data from the results of fixed asset verification from the transfer of Personnel, Funding, Facilities and Infrastructure, and Documents (P3D) and (3) BPK found findings of problems with payment obligations for the implementation of Build Operate Transfer (BOT) cooperation not recorded as debt, Based on the findings above in the table in BPK's findings related to cases of weakness in the Internal Control System in 2020, the number of weaknesses in the control system for the implementation of the BPK revenue and expenditure budget found problem findings totaling 13 cases found in IHPS I (2021) including namely, (1) BPK finds findings on budgeting problems regarding incentives for civil servants and non-PNS employees, subsidy spending, and capital expenditures that are not in accordance with predetermined budget classifications, (2) BPK finds findings on issues of spending on regional tax revenue sharing originating from tax revenues Motorized Vehicles (PKB), Motorized Vehicle Title Transfer Fee (BBNKB), and Motorized Vehicle Fuel Tax (PBBKB) are budgeted for less than the rights of the district/municipal government and (3) BPK found findings on the problem of handing over inventory of goods to third parties/communities that have not been fully implemented because the budgeting was not based on a written proposal from the recipient candidate to the Governor of Jambi. And based on the findings above in the table in BPK's findings related to cases of weakness in the Internal Control System in 2021 in the number of weaknesses in the accounting control system and BPK reporting found problem findings totaling 12 cases found in IHPS I (2022) including namely, (1) Inventories in the form of supplementary food (MT) for pregnant women and MT for underweight children have not been recorded, (2) There is double recording of supplies of medicines and consumable medical materials (BMHP), (3) The recording of land fixed assets has not been completed with information on land area, land certificate number,

land use information, Rp. 1.00, and fixed assets under the road and irrigation land have not been presented, (4) Equipment and machinery as well as school building rehabilitation work originating from the assistance of the Ministry of Education, Culture, Research and Technology in 2021 which has not been directly received by SMA/SMK recorded as fixed assets at the Education Office, (5) There are fixed assets originating from unexpected expenditure (BTT) that have not been recorded as additions to equipment and machinery fixed assets at the Health Service. And (6) The recording of equipment and machinery fixed assets has not been equipped with clear information on whereabouts/users, buildings and buildings fixed assets have not been equipped with information on building area and clear information on whereabouts/users.

This research is the development of the research Winidyaningrum, (2010), the difference between this research and the previous research is that the independent variables previously used two independent variables, namely the influence of the internal control system and regional financial supervision, while this research replaces the independent variables, namely accounting internal control, utilization of information technology and the quality of human resources developed from research (Ekasari, 2012) And also from previous studies using four independent variables, namely the influence of human resource capacity, utilization of information technology, internal accounting controls and organizational commitment while the dependent variable is the reliability of financial reporting (Sugandi, 2014). Based on the background that has been described above, the problems to be discussed in this study are, (1) Do the Effects of Organizational Commitment, Utilization of Information Technology, and Quality of Human Resources Simultaneously affect the Reliability of Regional Government Financial Reporting?, (2) Does the influence of organizational commitment affect the reliability of local government financial reporting?, (3) Does The Utilization Information Technology Affect The Reliability Of Local Government Financial Reporting?, (4) Does the Influence of the Quality of Human Resources Affect the Reliability of Local Government Financial Reporting?, (5) Is there a Relationship between Accounting Internal Control as Moderating with the Effect of Organizational Commitment on the Reliability of Local Government Financial Reporting?, (6) Is there a relationship between Accounting Internal Control as Moderating and the Influence of Information Technology Utilization on the Reliability of Local Government Financial Reporting? (7) Is there a relationship between Accounting Internal Control as Moderating with the Influence of the Quality of Human Resources on the Reliability of Local Government Financial Reporting?

II. THEORETICAL FRAMEWORK AND HYPOTHESIS

The hypothesis used in this study is based on a phenomenon that is often experienced by the government sector, namely the reliability of financial reporting in Jambi province which has been implemented in various agencies. However, the quality of human resources currently owned is still low at the level of delivery of financial reporting. In this case, the importance of organizational commitment in improving reporting and utilization also plays an important role in improving the financial reporting of the Jambi provincial government. The author reviews the role in organizational commitment, utilization information technology, and the quality of human resources who have carried out their duties according to existing standards, are systematic, and are disciplined in carrying out their duties. This is done so that regional agencies can produce quality financial reports that meet the expected standards. Furthermore, the authors use Accounting Internal Control as a moderating variable to see whether the implementation of Accounting Internal Control in the Jambi provincial government will produce quality and accountable government financial reports.

a. The Influence of Organizational Commitment, Utilization of Information Technology, And Quality of Human Resources Simultaneously Influence The Reliability of Local Government Financial Reporting

According Ridha, (2012) states that compliance with laws and regulations will be realized when followed by strong organizational commitment. Institutionalization as a process within an organization to establish a character is determined by the organization's commitment to values and principles (Sugandi, 2014) in his research on organizational commitment to the reliability of government financial reporting by using a survey of the heads of sub-divisions of finance, treasurers and staff working in the finance department. According Mahyani, (2009) Based on the results of hypothesis testing that has been carried out, it is found that the higher the utilization of information technology in the Aceh Work Unit, the greater the reliability of local government financial reporting information. According Saputra, (2011) states that the capacity of human resources in an agency affects the reliability of financial reports. This also means that the ability of human resources is seen as one of the factors that has an important role in the reliability of the Riau Provincial government's financial reports. This is also supported by the results of research conducted (Mahyani, 2009) the conclusion is that the higher the capacity of qualified human resources in the financial subsection of a local government agency, the better an agency produces reliable financial information. This can be seen where some of the SKPA in the province of Nanggroe Aceh Darussalam conduct training related to government finance for finance department employees, with the aim of adding insight so as to improve employee performance and the performance of these agencies.

H₁: The Influence of Organizational Commitment, Utilization of Information Technology, and Quality of Human Resources Simultaneously affect the Reliability of Local Government Financial Reporting.

b. The Effect of Organizational Commitment on the Reliability of Local Government Financial Reporting

According Ridha, (2012) states that an integrity strategy is something broader, deeper and more demanding than law compliance initiatives. According (Ridha, 2012) states that compliance with laws and regulations will be realized when followed by strong organizational commitment. Institutionalization as a process within an organization to establish a character is determined by the organization's commitment to values and principles. (Sugandi, 2014) in his research on organizational commitment to the reliability of government financial reporting by using a survey of the heads of finance subdivisions, treasurers and staff working in the finance department.

H₂: The influence of Organizational Commitment has an effect on the Reliability of Regional Government Financial Reporting.

c. The Influence of Utilization of Information Technology on the Reliability of Local Government Financial Reporting

According Mahyani, (2009) based on the results of hypothesis testing that has been carried out, it is found that the higher the utilization of information technology in the Aceh Work Unit, the greater the reliability of local government financial reporting information. In addition to the reliability of operating results and the ability to reduce human error. Utilization of information technology in data processing is known to have the advantage of session speed. A regional government accounting entity will certainly have complex and large-volume transactions so that it really helps speed up the processing of transaction data and the presentation of regional government financial reports.

H₃: The Influence of Utilization of Information Technology affects the Reliability of Local Government Financial Reporting.

d. The Influence of the Quality of Human Resources on the Reliability of Local Government Financial Reporting

According Saputra, (2011) states that the capacity of human resources in an agency affects the reliability of financial reports. This also means that the ability of human resources is seen as one of the factors that has an important role in the reliability of the Riau Provincial government's financial reports. This is also supported by the results of research conducted (Mahyani, 2009) the conclusion is that the higher the capacity of qualified human resources in the financial subsection of a local government agency, the better an agency produces reliable financial information. This can be seen where some of the SKPA in the province of Nanggroe Aceh Darussalam conducted training relating to government finance for employees of the finance department, with the aim of adding insight so as to improve employee performance and the performance of the agency.

H₄: The influence of the Quality of Human Resources has an effect on the Reliability of Regional Government Financial Reporting.

e. The Relationship between Accounting Internal Control as Moderating with the Effect of Organizational Commitment on the Reliability of Local Government Financial Reporting

According Sugandi, (2014) in his research on organizational commitment to the reliability of government financial reporting by using a survey of the heads of sub-divisions of finance, treasurers and staff working in the finance department. Internal control includes organizational structure, methods and coordinated measures to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency, and adherence to leadership policies (Nahartyo, 2008). According Nahartyo, (2008) in his research on the value of government financial reporting information by using a survey of heads and staff of the accounting department. This study obtained the results that accounting internal control has provided adequate assurance regarding the achievement of government financial reporting objectives as reflected in the reliability of the information value of financial statements.

H₅: The Relationship between Accounting Internal Control as Moderating with the Effect of Organizational Commitment on the Reliability of Local Government Financial Reporting.

f. The Relationship between Accounting Internal Control as Moderating and the Effect of Information Technology Utilization on the Reliability of Local Government Financial Reporting.

According Mahyani, (2009) Based on the results of hypothesis testing that has been carried out, it is found that the higher the utilization of information technology in the Aceh Work Unit, the greater the reliability of local government financial reporting information. In addition to the reliability of operating results and the ability to reduce human error. Utilization of information technology in data processing is known to have the advantage of session speed. A regional government accounting entity will certainly have complex and large-volume transactions so that it really helps speed up the processing of transaction data and the presentation of regional government financial reports. Internal control includes the organizational structure, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and comply with top management policies. (Nahartyo, 2008). According Nahartyo, (2008) in his research on the value of government financial reporting information by using a survey of heads and staff of the accounting department. This study obtained the results that accounting internal control has provided adequate assurance regarding the achievement of government financial reporting objectives as reflected in the reliability of the information value of financial statements.

H₆ : The Relationship between Accounting Internal Control as Moderating with the Influence of Information Technology Utilization on the Reliability of Local Government Financial Reporting.

g. The Relationship between Accounting Internal Control as Moderating with the Influence of the Quality of Human Resources on the Reliability of Local Government Financial Reporting

The quality of human resources is the ability of human resources to carry out the tasks and responsibilities given to them with adequate education, training and experience (Kharis et al., 2010). According Azhar, (2007) defines that "Human resources are the main supporting pillars as well as driving wheels of the organization in an effort to realize the vision and mission and objectives of the organization". reliability of accounting data, encouraging efficiency, and compliance with leadership policies (Nahartyo, 2008). According Nahartyo, (2008) in his research on the value of government financial reporting information by using a survey of heads and staff of the accounting department. This study obtained the results that accounting internal control has provided adequate assurance regarding the achievement of government financial reporting objectives as reflected in the reliability of the information value of financial statements.

H₇ : The Relationship between Accounting Internal Control as Moderating with the Influence of the Quality of Human Resources on the Reliability of Local Government Financial Reporting.

III. RESEARCH METHODOLOGY

a. Data dan Sample

The population in this study was the Head of Finance, Financial Staff and Financial Treasurer in the Jambi Province OPD as many as 26 OPD. And the sample in this study was the Head of Finance, the Financial Sub-Section Staff and the Financial Treasurer in the Jambi Provincial Office, the number of respondents in this study was 78 people. The reason for the selection of respondents is because the Head of Subdivision, Financial Staff and Financial Treasurer is responsible for making financial statements in each service and these parts are important elements in producing financial statements in government agencies, because they are directly involved in making financial statements and very understanding accounting activities in the work environment. Primary data that includes quantitative data is to see the score on the answers given by the respondent to the questions in the questionnaire. In this study there were 78 questionnaires with the research sample used were the Head of Finance Subdivision, Financial Staff, and Financial Treasurer. In the questionnaire distributed there were 35 questions grouped with 4 questions related to organizational commitment, 7 questions related to the use of information technology, 6 questions related to the quality of human resources, 6 questions related to the regional government financial reporting, and 12 questions related to internal accounting control. The answer to the question is measured using a semantic differential scale (bipolar) with interval data points 1 to 7 (Sekaran, 2014).

b. Research Model

This research is a type of quantitative research, using multiple regression analysis as a method of data analysis. This is done to determine the extent to which the independent variables on the dependent variable. In addition, a review of the moderating variable is also carried out to see whether this will strengthen or weaken the influence of the independent variable on the dependent variable. Testing was carried out using the Moderated Regression Analysis (MRA) stage. In other cases, the data that has been collected in the study is then processed using a statistical data processing application, namely SPSS 26 software. The regression equation used can be seen as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1.M) + \beta_5 (X_2.M) + \beta_6 (X_3.M) + \beta_7 (X_1 X_2 X_3.M) + e$$

Information:

Y = Reliability of financial reporting

- α = Constant
- $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7$ = Regression coefficient
- X1 = Organization Commitment
- X2 = Utilization of Information Technology
- X3 = Quality of Human Resources
- M = Accounting Internal Control
- e = error

3.2.1 Dependent Variable

The dependent variable in the implementation of this research is the reliability of regional financial reporting

Table 3: dependent variable and scale

Variable Type	Indicator	Scale	Item Question
Reliability of Government Financial Reporting (PP No. 71 Tahun, 2010).	1. Honest presentation	Interval	1. 1 – 4
	2. Verifiable		2. 5 – 6
	3. Neutrality		3. 7

3.2.2 Dependent Variable

The independent variable in the implementation of this research is organizational commitment, utilization of information technology, quality of human resources.

Table 4: independent variable and scale

Variable Type	Indicator	Scale	Item Question
Organization Commitment (Ridha,2012)	1. Applicable rules	Interval	1. 1
	2. social Comply with social norms		2. 2
	3. Cooperate		3. 3
	4. Communicate		4. 4
Utilization of Information Technology (Jurnali and Supomo 2012)	1. Device	Interval	1. 1
	2. Management of financial data		2. 2 – 4
	3. Care and internet network		3. 5 – 7
Quality of Human Resources (Widodo, 2001 in Afrianti, 2011),	1. Staff capacity	Interval	1. 1 – 2
	2. Main tasks and functions		2. 3 – 4
	3. Development		3. 5 – 6

3.2.3 Moderating Variable

The Moderating Variable in the implementation of this research is Accounting Internal Control

Table 5: Moderating variable and scale

Variable Type	Indicator	Scale	Item Question
Accounting Internal Control (Krismiaji, 2010).	1. Your finance/accounting subdivision maintains an accounting system that includes:	Interval	1. 1 – 4
	a. Cash receipts accounting procedures		2. 5 - 6
	b. Cash disbursement accounting procedures		3. 7 - 11
	c. Asset accounting procedures		4. 12
	d. Accounting procedures other than cash		

	2. Authorization of transactions that occur 3. Forms, documents and accounting records as proof of valid and valid transactions 4. There is segregation of duties		
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c. Interaction Test (Moderated Regression Analysis/MRA)

Moderated Regression Analysis (MRA) or interaction test is a special application of multiple linear regression, where the regression equation contains an element of interaction (multiplication of two or more independent variables). To test whether M is true as a Pure Moderator, Quasi Moderator, or not a moderator variable at all, it can be observed with the following criteria (Tambun, 2013) namely, (1) Pure Moderator, if the effect of M on Y is in the first output and the effect of the M*X1 interaction on the second output, one of them is significant, (2) Quasi Moderator, if the effect of M on Y is in the first output and the effect of the M*X1 interaction both outputs are significant, (3) Not Moderator, if the effect of M on Y on the first output and the effect of M*X1 Interaction on the second output, none of them is significant and (4) Homologizer Moderator, if the effect of M and Y gives the effect of the interaction is only on variable X2, but does not change variable X1.

IV. RESULTS

a. Hypothesis Test

In this study to test the hypothesis in the analysis using multiple linear regression. This analysis is used to determine the influence of the independent (independent) variables on organizational commitment, utilization of information technology, and quality of human resources on the dependent variable, namely the reliability of financial reporting.

Table 6: F Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	280,498	3	93,499	19,006	,000 ^b
	Residual	344,366	70	4,920		
	Total	624,865	73			

From the table above, it can be seen that the results of the ANOVA (Analysis of variance) test found were that the F value determined 19,006 greater than Ftable 7,03 (df = 74-1 = 73) with a significance level of $0,000 < 0,05$ ($\alpha = 5\%$). Thus, these results give the meaning that organizational commitment, use of information technology, and quality of human resources simultaneously influence the reliability of financial reporting in Regional Apparatus Organizations (OPD) in Jambi Province, so that the first hypothesis of this study which states that organizational commitment, use of technology information, and the quality of human resources has an effect on the reliability of acceptable financial reporting (H1 received).

Table 7: T Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,513	4,988		1,105	,000
	Organization Commitment	,561	,178	,312	3,146	,000
	Utilization of Information Technology	,207	,117	,195	1,770	,081
	Quality of Human Resources	,266	,080	,348	3,321	,001

Dependent Variable: Financial Reporting Reliability

Based on the calculation results of the t test statistics in table 8 above, it can be explained that as follows namely (1) Organizational Commitment Variable (X1) has a t count of 3.146 and a significance value of $0.000 < 0.05$ ($\alpha = 5\%$). The hypothesis which states that Organizational Commitment affects the Reliability of Financial Reporting is accepted (H_2 received), (2) Information Technology Utilization Variable (X2) has a t count of 1.770 and a significance value of $0.081 < 0.05$ ($\alpha = 5\%$). The hypothesis which states that the use of Information Technology affects the Reliability of Financial Reporting is accepted (H_3 rejected) and (3) The Variable Quality of Human Resources (X3) has a t count of 3.321 and a significance value of $0.001 > 0.05$ ($\alpha = 5\%$). The hypothesis which states that the Quality of Human Resources has no effect on the Reliability of Financial Reporting is rejected (H_3 received).

Table 8: Interaction test (Moderated Regression Analysis)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3,395	,910		-3,732	,000
XI	1,099	,100	1,149	10,975	,000
X2	,027	,043	,062	,628	,532
X3	,661	,099	,634	6,714	,000
M	-4,216	3,920	-,605	-1,076	,285
X ₁ *M	,191	,141	,860	1,348	,002
X ₂ *M	3,257	1,153	,865	2,824	,006
X ₃ *M	-,098	,075	-,083	-1,309	,194

Dependent Variable: Financial Reporting Reliability

Based on table 8 above, it can be explained by testing the hypothesis of the moderating effect as follows:

1. The interaction variable between Organizational Commitment and Accounting Internal Control (X1.M) has a t count of 1.348 and a significance value of $0.002 < 0.05$ ($\alpha = 5\%$). The hypothesis which states that Organizational Commitment affects the Reliability of Financial Reporting through Accounting Internal Control is accepted (H_5 received).
2. The interaction variable between Information Technology Utilization and Accounting Internal Control (X2.M) has a t count of 2.824 and a significance value of $0.006 > 0.05$ ($\alpha = 5\%$). The hypothesis which states that Information Technology Utilization has no effect on the Reliability of Financial Reporting through Accounting Internal Control is rejected (H_6 rejected).
3. The interaction variable between the Quality of Human Resources and Accounting Internal Control (X3.M) has a t count of -1.309 and a significance value of $0.194 > 0.05$ ($\alpha = 5\%$). The hypothesis which states that the Quality of Human Resources has no effect on the Reliability of Financial Reporting through Accounting Internal Control is rejected (H_7 rejected).

V. DISCUSSION

Based on the results of the first hypothesis that the results of this study are in line with the research Hainil et al. (2021) shows that all independent variables simultaneously affect the quality of financial statements. Research Angreini (2021) shows that Government Accounting Standards, Internal Control Systems Information Technology Utilization and Organizational Commitment have a positive and significant effect simultaneously on the Quality of Financial Statements. The results of the second hypothesis are that organizational commitment is related to the level of involvement of people with the organization where they work and are interested in staying in the organization and the willingness of people to improve themselves and show loyalty to the organization because they feel involved in organizational activities. The results of the third hypothesis, the results of this study are in line with the research Putri (2020) states that the use of information technology has a positive and significant effect on the reliability of regional financial reporting. The results of this study succeeded in supporting the second hypothesis that financial management or accounting has been carried out in a systematic and structured manner so that it is more effective and efficient. The use of computers with special systems or software in accordance with applicable regulations greatly facilitates employees in inputting and processing existing transaction data. Thus, the preparation of financial reports can run optimally and on time, so that the financial reporting is also reliable and in accordance with applicable regulations. The results of the fourth hypothesis of the results of this study are in line with the research Pangestu et al. (2019) states that the quality of human resources has no effect on the quality of financial reports in the Regional Work Unit (SKPD) of the Ponorogo Regency Government. the quality of human resources has no effect on the quality

of financial reports. This does not indicate a lack of understanding or the quality of human resources, but it could be due to the respondents' answers to the problem of the quality of financial reports. Research Hainil et al. (2021) states that partially the Quality of Human Resources has no significant effect on the Quality of Financial Statements. The results of the fifth hypothesis, the results of this study are in line with the research Hermanto (2019) The Internal Control System strengthens the influence of organizational commitment on the timeliness of regional financial reporting received. The results of the sixth hypothesis mean that the utilization of information technology has no effect on the reliability of financial reporting with accounting internal control as a moderating variable accepted. the higher the utilization of information technology in the Work Unit, the greater the reliability of local government financial reporting information. Results of the seventh hypothesis The results of this study are in line with the research Redjo (2020) states that testing with the moderating variable shows that there is no effect of HR competence on the quality of financial reports in the North Central Timor district government which is moderated by the government's internal control system.

VI. CONCLUSION

Based on the results of the statistical tests that have been carried out, the results of hypothesis testing are obtained so that the conclusions of the hypothesis results are as follows:

1. The variables of organizational commitment, utilization of information technology and quality of human resources influence the reliability of local government financial reporting simultaneously.
2. Organizational commitment variable affects the reliability of local government financial reporting.
3. Information technology utilization variable influences the reliability of local government financial reporting.
4. The variable quality of human resources has no effect on the reliability of local government financial reporting.
5. Organizational commitment variable affects the reliability of financial reporting with accounting internal control as a moderating variable.
6. Information technology utilization variable has no effect on the reliability of financial reporting with accounting internal control as a moderating variable.
7. The variable quality of human resources has no effect on the reliability of financial reporting with accounting internal control as a moderating variable.

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