

ABSTRACT

This study identifies the effect of applying government accounting standards; implement the information technology; and internal control system of accounting on the quality of financial reports with the moderating variable is organizational commitment. The study implemented a quantitative approach with a purposive sampling technique on 100 respondents of the State Civil Apparatus within the Ministry of Religion that comprises 53 central employees and 47 provincial employees. Collecting primary data was conducted by filling out a questionnaire. Hypothesis testing utilized bootstrapping procedure. The results showed that the application of government accounting standards is accrual based; Utilization of Information Technology; and Accounting Internal Control have positive and significant influences on the Quality of Financial Reports. Then, organizational commitment does not act as moderation to the influence between the application of government accounting standards and the quality of financial reports. However, organizational commitment can moderate the influence between the use of information technology and the quality of financial reports, internal control and the quality of financial reports significantly.

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Keywords: Accounting Standards Implementation; Technology Utilization; Accounting Internal Control System; Quality of Financial statements; Organizational Commitment.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan standar akuntansi pemerintah; pemanfaatan teknologi informasi; sistem pengendalian intern akuntansi terhadap kualitas laporan keuangan dengan komitmen organisasi sebagai variabel moderating. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik pengambilan sampel menggunakan *purposive sampling* sebanyak 100 responden Aparatur Sipil Negara di lingkungan Kementerian Agama terdiri dari 53 pegawai pusat dan 47 pegawai provinsi. Pengumpulan data menggunakan data primer dengan cara pengisian kuesioner. Pengujian hipotesis dengan menggunakan prosedur *bootsrapping*. Hasil penelitian menunjukkan bahwa Penerapan Standar Akuntansi Pemerintah berbasis akrual; Pemanfaatan Teknologi Informasi; Pengendalian Intern Akuntansi memiliki pengaruh positif dan signifikan terhadap Kualitas Laporan Keuangan. Sedangkan Komitmen organisasi tidak memoderasi pengaruh antar Penerapan Standar Akuntansi Pemerintah dan Kualitas Laporan Keuangan. Namun komitmen organisasi mampu memoderasi pengaruh antar pemanfaatan teknologi informasi dan kualitas laporan keuangan, pengendalian intern dan kualitas laporan keuangan secara signifikan.

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Kata Kunci: Penerapan Standar Akuntansi; Pemanfaatan Teknologi; Sistem Pengendalian Intern Akuntansi; Kualitas Laporan Keuangan; Komitmen Organisasi.