

*Article*

# Factors Influencing Financial Reporting Quality in Medan Government: The Moderating Role of Commitment

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**Abstract:** This study aims to analyze the influence of human resource competence, government internal control systems, and information technology utilization on the quality of financial reports, and to examine the role organizational commitment as a moderating variable in the Medan City Government. Reliable financial reporting quality is essential to ensure transparency and accountability in regional financial management. Therefore, understanding the factors influencing it is crucial. The research employs a quantitative approach using primary data collected through questionnaires distributed to employees involved in the preparation of financial reports in the Medan City Government. The study population consists of 63 Regional Work Units (SKPD) with a total of 210 respondents selected using purposive sampling, including heads of agencies, secretaries, treasurers, and financial administration official (PPK). Data analysis was conducted using Structural Equation Modeling (SEM) with the assistance of AMOS software. The findings indicate that human resources competence, government internal control systems, and information technology utilization have a positive and significant effect on financial reporting quality. Additionally, organizational commitment significantly moderates the influence of these independent variables on financial reporting quality. These results highlight the importance of enhancing human resource competence, strengthening internal control systems, and optimizing information technology utilization, all supported by strong organizational commitment, to produce high-quality financial reports.

**Keywords:** Financial Reporting Quality, Government Internal Control System, Human Resource Competence, Information Technology Utilization, Organizational Commitment.

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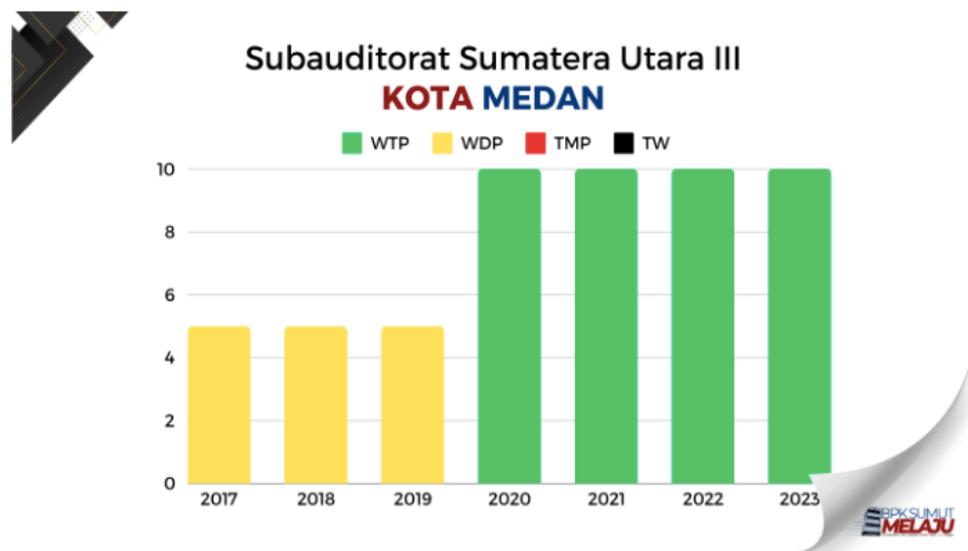
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## 1. Introduction

Since the reform era, Indonesia has been committed to implementing the principles of Good Governance in public administration. A crucial element of this commitment is the preparation of high-quality, transparent, and accountable government financial reports. The Indonesian government adheres to specific statutory regulations governing public sector accounting, particularly within the framework of regional autonomy, where local governments bear full responsibility for managing and reporting their financial activities. The quality of local government financial reports serves as a key indicator of effective public financial management. Government Regulation No. 71 of 2010 concerning Government Accounting Standards outlines four essential qualitative characteristics of financial reports: relevance, reliability, comparability, and understandability. These standards are underpinned by the principle of faithful representation, which emphasizes completeness, neutrality, and freedom from material error. Audit opinions issued by Indonesia's Supreme Audit Board, such as Unqualified Opinion, are widely regarded as benchmarks for evaluating the transparency and accountability of financial reporting.



**Figure 1. Results of the Medan City Government LKPD Examination for 2017-2023**

The Medan City Government has demonstrated notable progress in enhancing the quality of its financial reporting. While it received a Qualified Opinion between 2017 and 2019, it has successfully maintained an Unqualified Opinion from BPK for four consecutive years since 2020. This improvement reflects various strategic initiatives, including strengthened planning and budgeting processes, enhanced use of information technology, improved internal control systems, and capacity building for financial management personnel. Nonetheless, BPK's audit findings indicate that several challenges remain, particularly regarding internal control weaknesses and instances of non-compliance with regulations—such as suboptimal tax revenue management and overpayments in certain expenditure categories. These issues suggest that while achieving WTP is commendable, maintaining consistent quality in financial reporting requires ongoing effort and structural improvement.

Previous studies have identified key factors influencing the quality of government financial reporting, including human resource competence, internal control systems, and the use of information technology (Yuliani & Agustini, 2016; Muttaqien, 2024; Sambuaga et al., 2020). However, empirical results have not always been consistent, highlighting the potential influence of a moderating factor—organizational commitment. Organizational commitment is believed to strengthen or weaken the effects of the aforementioned factors on financial reporting quality.

This study aims to analyze the influence of human resource competence, internal government control systems, and information technology utilization on the quality of financial reports, with organizational commitment as a moderating variable. The research focuses on the Medan City Government as a case study, given the distinct challenges faced by regional administrations in Indonesia and the urgent need to improve public accountability at the local level.

## 2. Preliminaries or Related Work or Literature Review

### 2.1. Stewardship Theory

Stewardship theory, as articulated by Donaldson and Davis (1989, 1991), posits that managers are not motivated by personal gain but instead act in the best interest of the organization. Rather than pursuing self-serving goals, stewards are viewed as trustworthy agents who prioritize collective goals and organizational success over individual interests. This theory assumes that stewards act with integrity, responsibility, and honesty in executing their roles.

According to Olson and Wu (2015), stewardship theory emphasizes the alignment between organizational performance and stakeholder satisfaction, arguing that a steward seeks

to optimize organizational wealth as a pathway to mutual success. In a governmental context, this translates into public managers being expected to serve the community by delivering efficient and accountable services. Henny et al. (2021) reinforce this idea, highlighting the expectation for government officials to provide excellent service for the public interest.

Sambuaga and Siahay (2020) further elaborate that stewardship theory is grounded in philosophical assumptions about human nature: individuals are inherently trustworthy, responsible, and motivated to act in the public interest. The success of the organization is strongly associated with the satisfaction of its principals, and thus stewards are expected to act in ways that maximize performance and uphold the interests of stakeholders.

Astika and Yasa (2018) present an important dichotomy within stewardship theory—between self-serving and pro-organizational behavior. The theory assumes that stewards will forego self-interest in favor of cooperation and alignment with organizational goals. Even in cases where the steward's interests may not fully align with those of the principal, they are believed to act rationally and prioritize collective benefit.

Pebriani (2019) identifies eight foundational assumptions underpinning stewardship theory :

1. Managers act as stewards of organizational resources.
2. Governance incorporates psychological and sociological approaches.
3. Individuals behave collectively in favor of organizational interests.
4. Leadership motivations align with those of the principal.
5. Manager-principal interests are convergent.
6. Organizational structure supports facilitation and empowerment.
7. Owners (principals) are risk-aware.
8. A mutual trust relationship exists between principals and managers.

In the context of public financial management, particularly in local governments, stewardship theory plays a significant role. Government officials, as stewards, are entrusted to deliver financial reports that are not only technically accurate but also beneficial for users of public financial information. This study posits that effective financial reporting is the result of cooperative and collective action by internal managers and auditors in reinforcing internal control systems. High-quality financial reporting is viewed as both a technical output and an ethical commitment by stewards in fulfilling their fiduciary responsibilities.

Thus, the core function of stewardship theory in this context is to safeguard public trust in the use of state funds. Local governments, as stewards of public resources, are obliged to manage and report financial activities transparently, in accordance with prevailing regulations. By doing so, they demonstrate accountability to both the central government and the broader public through the production of reliable financial reports.

## 2.2 Organizational Behavior Theory

Organizational Behavior Theory explores how individuals, groups, and structures influence behavior within organizations, aiming to enhance effectiveness and well-being (Robbins & Judge, 2013). It integrates insights from psychology, sociology, social psychology, political science, and anthropology (Gibson et al., 2012), and applies systematic analysis to understand and predict behavior (Kasidin, 2010).

Organizational Behavior operates at three levels: individual (competence, attitude, behavior), group (communication, leadership), and organizational (structure, systems, policies) (Luthans, 2011). Unlike applied fields like HRM, OB is more theoretical and focuses on micro-level analysis.

In public sector contexts, OB theory helps explain how human resource competence, internal controls, and technology affect financial reporting quality. Competent staff with the right skills and attitudes are essential for reliable reporting. Moreover, organizational systems and technological tools shape employee behavior and performance.

This study uses OB theory to examine how behavioral factors—such as competence, systems, and organizational commitment—interact to influence the quality of financial reporting in local governments.

### 3. Proposed Method

The type of data in this study is quantitative research. The data source in this study is Primary Data. Primary data is obtained from the results of a questionnaire addressed to each respondent. The questionnaire given to respondents (samples) is intended to obtain a number of responses for research purposes. The population in this study is the Regional Work Unit (SKPD) from 63 SKPDs in the Medan City Government, where each SKPD is given 3 or 4 respondents. The sampling technique in this study uses the purposive sampling method. Thus, the total number of respondents is 210 respondents. The data analysis technique used in this study uses SEM (Structural Equation Modeling) with the help of IBM-Amos software. The stages of SEM analysis itself must go through at least five stages, namely: Model specification, Model identification, Model estimation, Model evaluation, Model modification (Latan, 2013: 42-69).

### 4. Result and Discussion

#### 4. 1. Measurement Model Testing Validity and Reliability (Measurement Model Test)

##### 4.1.1 SLF Value Testing

##### 1. Human Resources Competence (X1)

**Table 1. SLF Value of Human Resources Competence**

Laten Variabels	Indicator	Standardized Loading Factor (SLF)	SLF <sup>2</sup>	E
Human Resources Competence (X1)	X1.1	0,869	0,755	0,245
	X1.2	0,815	0,664	0,336
	X1.3	0,814	0,663	0,337
	X1.4	0,789	0,623	0,377
	X1.5	0,833	0,694	0,306
	X1.6	0,840	0,706	0,294
	X1.7	0,811	0,658	0,342
	X1.8	0,790	0,624	0,376

Source: Processed data (2025)

##### 2. Government Internal Control System (X2)

**Table 2. SLF Value of Government Internal Control System**

Laten Variabels	Indicator	Standardized Loading Factor (SLF)	SLF <sup>2</sup>	e
Government Internal Control System (X2)	X2.1	0,719	0,517	0,483
	X2.2	0,676	0,457	0,543
	X2.3	0,825	0,681	0,319
	X2.4	0,578	0,334	0,666
	X2.5	0,786	0,618	0,382
	X2.6	0,758	0,575	0,425
	X2.7	0,778	0,605	0,395
	X2.8	0,790	0,624	0,376
	X2.9	0,740	0,548	0,452
	X2.10	0,771	0,594	0,406

Source: Processed data (2025)

## 3. Utilization of Information Technology (X3)

**Table 3. SLF Value of Information Technology Utilization**

Laten Variabels	Indicator	Standardized Loading Factor (SLF)	SLF <sup>2</sup>	e
Utilization of Information Technology (X3)	X3.1	0,652	0,425	0,575
	X3.2	0,790	0,624	0,376
	X3.3	0,710	0,504	0,496
	X3.4	0,633	0,401	0,599
	X3.5	0,742	0,551	0,449
	X3.6	0,785	0,616	0,384
	X3.7	0,761	0,579	0,421
	X3.8	0,732	0,536	0,464
	X3.9	0,759	0,576	0,424
	X3.10	0,682	0,465	0,535

Source: Processed data (2025)

## 4. Organizational Commitment (Z)

**Table 4. SLF Value of Organizational Commitment**

Laten Variabels	Indicator	Standardized Loading Factor (SLF)	SLF <sup>2</sup>	e
Organizational Commitment (Z)	Z1	0,896	0,803	0,129
	Z2	0,511	0,261	0,739
	Z3	0,659	0,434	0,566
	Z4	0,876	0,767	0,233
	Z5	0,924	0,854	0,146
	Z6	0,955	0,912	0,088
	Z7	0,889	0,790	0,210

Source: Processed data (2025)

## 5. Financial Report Quality (Y)

**Table 5. SLF Value of Financial Report Quality**

Laten Variabels	Indicator	Standardized Loading Factor (SLF)	SLF <sup>2</sup>	e
Financial Report Quality (Y)	Y1	0,873	0,762	0,238
	Y2	0,921	0,848	0,152
	Y3	0,867	0,752	0,179
	Y4	0,915	0,837	0,100
	Y5	0,672	0,452	0,548
	Y6	0,739	0,552	0,238
	Y7	0,718	0,516	0,484
	Y8	0,718	0,516	0,484

Source: Processed data (2025)

Based on the results we see above, it can be concluded that all SLF values of each indicator of all variables in the study are > 0.5. This indicates that good convergent validity properties have been achieved in terms of SLF size.

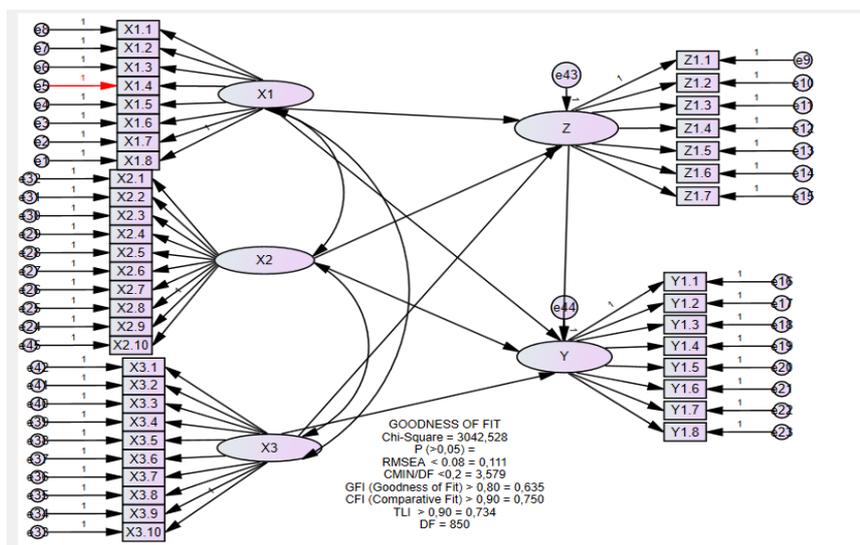
**4.1.2 Validity Testing of Average Variance Extracted (AVE) and Construct Reliability (CR)**

**Table 6. AVE and CR testing**

Laten Variabels	Average Variance Extracted (AVE)	Construct Reliability (CR)
Human Resources Competence	0,6732	0,7151
Government Internal Control System	0,5552	0,9253
Utilization of Information Technology	0,6017	0,6532
Organizational Commitment	0,6017	0,6532
Quality of Financial Reports	0,6492	0,9359

Source: Processed data (2025)

Based on the table above, it is known that all AVE values > 0.5 which means that they have met the good convergent validity properties based on the AVE size. Meanwhile, based on the CR value, there are two variables that have CR values slightly below 0.7, namely Utilization of Information Technology and Organizational Commitment. However, according to Hair et al. (2010), CR values in the range of 0.6 to 0.7 are still acceptable, especially if the overall model has met the feasibility criteria. Thus, although there are slight weaknesses in the CR value, overall the research model is still feasible to use, and the instruments used in this study can be declared valid and reliable for further analysis in the SEM structural model.



**Figure 2. Amos Model I**

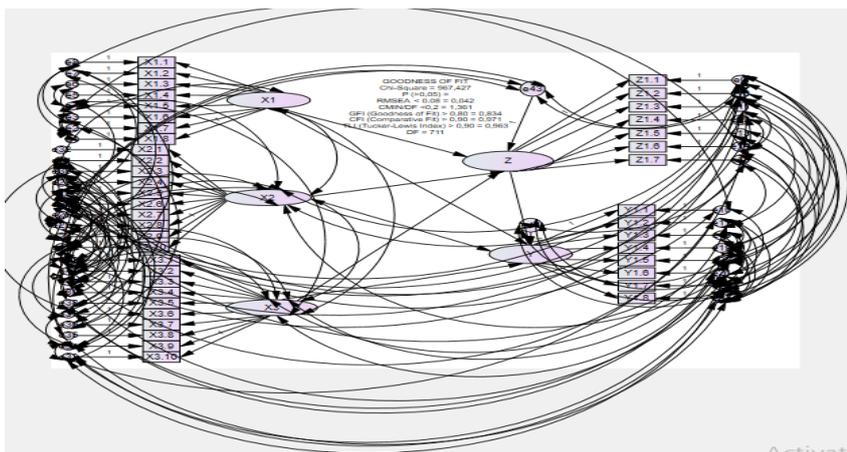


Figure 3. Amos Model II

4.2 Goodness of Fit (GoF) Testing

Tabel 7. Goodness of Fit (GoF)

Indeks GOF	Goodness of Fit (GoF)	Hasil
Chi-square (CMIN)		967,427
CMIN/DF (Chi-square/df)	< 3.0 (ideal: < 2.0)	1,361
GFI (Goodness of Fit)	> 0.90 (baik), > 0.80 (cukup)	0,834
CFI (Comparative Fit)	> 0.95 (baik), > 0.90 (cukup)	0,971
TLI (Tucker-Lewis Index)	> 0.95 (baik), > 0.90 (cukup)	0,963
RMSEA	< 0.08 (cukup), < 0.05 (baik)	0,042
SRMR	< 0.08	0,035

Source: Processed data (2025)

The results of the Goodness of Fit (GoF) test show that the model has a good overall fit level. The CMIN/DF value of 1.361 is below the ideal threshold <2.0, indicating that the model is quite efficient. Other fit indices also support the model fit, such as GFI of 0.834 (quite good), CFI of 0.971 and TLI of 0.963 indicating a very good model fit. In addition, the RMSEA value of 0.042 and SRMR of 0.035 are both below the limit of 0.08, indicating a low model estimation error. Thus, the model can be declared fit and worthy of use for further interpretation.

4.3 Influence Test (Hypothesis)

Table 8 Hypothesis Testing

Variabel		Estimate	S.E.	C.R.	P
Organizational Commitment	→ Quality of Financial Reports	2,422	0,370	6,553	0,000
Human Resources Competence	→ Quality of Financial Reports	0,074	0,036	2,041	0,041
Government Internal Control System	→ Quality of Financial Reports	0,493	0,169	2,923	0,003
Utilization of Information Technology	→ Quality of Financial Reports	0,438	0,169	2,599	0,009

Source: Processed data (2025)

The estimation results show that :

1. Organizational Commitment has a positive and significant influence on the quality of financial reports, with a coefficient/estimation value of 2.422 and a significance value of  $p = 0.000 (<0.05)$ . This indicates that the higher the organizational commitment, the higher the quality of financial reports.
2. Human Resource Competence has a positive and significant influence on the quality of financial reports, with a coefficient/estimation value of 0.074 and  $p = 0.041$ . This indicates that good HR competence contributes significantly to improving the quality of financial reports.
3. The Government Internal Control System (X2) also shows a positive and significant influence, with an estimated value of 0.493 and a p-value of 0.003. This indicates that the better the internal control implemented, the better the quality of financial reports.
4. Utilization of Information Technology (X3) has a positive and significant influence on the quality of financial reports, with an estimate of 0.438 and  $p = 0.009$ . This confirms that the optimal use of information technology can support the improvement of the quality of financial reports.

#### 4.4 Moderating Test

**Table 9 Moderating Testing**

Variabel			Estimate	S.E.	C.R.	P
Kompetensi Sumber Daya Manusia	→	Komitmen Organisasi	0,078	0,034	2,308	0,021
Sistem Pengendalian Pemerintah	→	Komitmen Organisasi	0,582	0,157	3,710	0,000
Pemanfaatan Teknologi Informasi	→	Komitmen Organisasi	0,344	0,149	2,306	0,021

Source: Processed data (2025)

The estimation results show that :

1.  $X1 \rightarrow Z$  (HR Competence on Organizational Commitment) has a positive coefficient of 0.078 with a p value = 0.021. This shows that HR competence significantly and positively influences the increase in organizational commitment.
2.  $X2 \rightarrow Z$  (Government Internal Control System on Organizational Commitment) estimated 0.582 and  $p = 0.000$ . This indicates a positive and significant influence. This shows that a good internal control system plays a very important role in forming organizational commitment, so that the moderation function becomes more effective.
3.  $X3 \rightarrow Z$  (Utilization of Information Technology on Organizational Commitment) with an estimate value of 0.344 and p of 0.021 This shows a positive and significant influence. Which means that the higher the utilization of information technology, the organizational commitment also increases.

## 6. Conclusions

The results of this study indicate that the quality of financial statements in the Medan City Government is significantly influenced by human resource competence, the government's internal control system, and the utilization of information technology. Human resource competence, which includes knowledge, skills, and attitudes, plays a vital role in producing financial statements that are reliable, relevant, and in accordance with governmental accounting standards. Additionally, a well-functioning internal control system enhances compliance with procedures and minimizes errors and fraud, ultimately contributing to improved financial reporting quality.

The utilization of information technology has also been proven to contribute positively to the financial reporting process, particularly by accelerating reporting, increasing accuracy,

and promoting transparency. Furthermore, the findings highlight the importance of organizational commitment as a moderating variable. Organizational commitment strengthens the relationship between the three independent variables and the quality of financial statements. With a strong organizational commitment to integrity, professionalism, and accountability, the potential of human resources, internal control systems, and information technology can be more effectively optimized to enhance the quality of financial reporting.

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