

# The Effect of Individual Factors and Technical Factors on the Quality of Financial Statements with the Leadership Style as a Moderating Variable

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**Abstract:-** This study aims to examine and analyze the effect of human resource competency, work motivation, utilization of information technology and internal control systems on the quality of financial reports with leadership style as a moderating variable. This research is a type of quantitative research with a correlational model. The object of research is the government apparatus that compiles the financial statements. The data in this study were obtained through a questionnaire that was distributed to 111 respondents. Data were analyzed using SPSS 25 based on the Moderated Regression Analysis (MRA) method. The results showed that: (1) human resource competence had a positive effect on the quality of financial statements, (2) work motivation had a positive effect on the quality of financial statements, (3) the use of information technology had a positive effect on the quality of financial statements, (4) the internal control system positive effect on the quality of financial statements, (5) leadership style strengthens the relationship of human resource competencies to the quality of financial statements, (6) leadership style weakens the relationship of work motivation to the quality of financial statements, (7) leadership style strengthens the relationship of the use of information technology to report quality finance, (8) leadership style strengthens the relationship of the internal control system to the quality of financial statements.

**Keywords:-** Human Resource Competencies, Work Motivation, Utilization of Information Technology, Internal Control Systems, Leadership Style.

## I. INTRODUCTION

One that received great attention after the end of the 1990s reform was reform in the field of state finance. This is indicated by the management of state finances in the previous era which were relatively non-transparent and accountable. In addition, public access to data and information on state finances is also very limited. Other indications can also be easily seen from the absence of comprehensive financial reports as evidence of the government's accountability in managing public funds (APBN).

In order to meet public expectations related to improved transparency and accountability in the management of state finances, various efforts have been made for the improvement of better government financial management by taking into account the principles and values of governance (Halim and Kusufi, 2012). This effort is realized in the financial reporting of the central and regional governments which are required to refer to government accounting standards in accordance with PP no. 71 of 2010, in lieu of PP no. 24 of 2005.

Government accounting standards are requirements that have legal force in efforts to improve the quality of government financial reports in Indonesia. So that the financial statements generated from the application of accrual-based government accounting standards based on the Minister of Domestic Affairs regulation number 64 of 2013 are intended to provide better benefits for stakeholders (users), both to users of government financial statements and auditors of government financial statements.

An assessment of the quality of information on regional government financial statements is carried out by the Supreme Audit Board by conducting an annual audit. The results of the assessment of the Supreme Audit Board are stated in 4 (four) forms of opinion, which are Fair without Exceptions, Fair with Exceptions, Unreasonable, and No Opinion. Fairness representation is outlined in the form of opinion by considering the criteria of conformity of financial statements with Government Accounting Standards, adequacy of disclosure, compliance with laws and regulations, and the effectiveness of internal control.

Based on the results of the examination of the Supreme Audit Board, the financial statements of the regional government of South Sulawesi Province within the last 5 (five) years received a Fair opinion without exception. Even though it has received a fair opinion without exceptions, the Supreme Audit Board still finds a number of weaknesses related to the results of audits of the internal control system and compliance with laws and regulations. Based on the 2018 First Semester Examination Results Summary (<http://www.bpk.go.id>) Local government financial reports for the 2017 fiscal year, the Supreme Audit Board found weaknesses in the internal control system, including:

1. cash management at the treasurer of expenditure in 4 (four) regional apparatus organizations is inadequate,
2. the management of accounts belonging to the government of South Sulawesi Province has not been orderly,
3. management of regional assets has not been carried out in an orderly and adequate manner,
4. the management of funds for school operational assistance for secondary schools and special schools has not been in accordance with the provisions,
5. the management of the school operational assistance funds for the 2017 fiscal year at the elementary school level has not been orderly,
6. submission of accountability for grant expenditures from agencies / institutions / organizations that receive grants and financial assistance from district / city governments has not been disciplined, the internal control system of equipment rental in one of the regional apparatus Organizations is inadequate.

In addition, the Audit Board of the Republic of Indonesia also found weaknesses related to compliance with statutory provisions, including:

1. the financial statements at the Regional Public Service Agency of South Sulawesi Province are not in accordance with the provisions,
2. payment of child support and additional income for civil servants do not comply with the stipulated minimum of Rp. 500,073,527.00,
3. payment of honorarium for the implementation team of activities in eleven regional apparatus organizations exceeds applicable price standards,
4. lack of volume of maintenance expenditure in 2 (two) regional apparatus organizations in the South Sulawesi Provincial Government in the amount of Rp. 427,545,437.11,
5. shopping for goods handed over to the community in the amount of Rp. 94. 828,629, 27 in the Department of Food Security and Horticulture not in accordance with the provisions,
6. lack of physical volume of work in capital expenditure activities of Rp. 2. 118,749,242.96 and Late Fines have not been determined and are paid a minimum of Rp. 1,927,073,230.82.

Based on the above findings, it can be concluded that the reason for giving an unqualified opinion by the Supreme Audit Agency is given because the material findings are below the materiality standard determined by the National Audit Agency so that the impact does not significantly affect the financial statements of the Province of South Sulawesi as a whole. Nevertheless, the financial audit body is obliged to trace back the temporary findings, while the government of South Sulawesi Province as a reporting entity is obliged to follow up on the findings. Although the main consideration is the fairness of the presentation of financial statement posts that are in accordance with administrative accounting standards, but the findings of this examination contain an initial indication of fraud even though it is not explained in detail in the alleged fraud because in the audit results by the financial audit agency is more focused on the

impact of the findings on the subject matter information according to the purpose of the examination. To that end, researchers want to know what factors can affect the quality of financial reporting in terms of these findings.

The several factors in this study that affect the quality of local government financial reports include human resources, work motivation, utilization of information technology, and internal control systems (Mardinan, Dahlan and Fitriyah, 2018; Herdianto, 2015). In this study, researchers tried to classify work motivation and human resource competency into individual factors. Furthermore, this study also examined the technical factors consisting of variables in the use of information technology and internal control systems. This refers to research herdianto (2015) states the use of information technology as part of technical factors. Then in this study the internal control system was added as a technical factor.

Changes towards a better direction within the local government can be strengthened from the internal side of the government. Strength itself is inseparable from the style of leadership. Leadership style is a pattern of behavior that is designed to integrate organizational goals with individual goals to achieve certain goals (Heidjrachman and Husnan, 2002). The role of leadership is an important characteristic in an organization. Changes that are increasingly rapid, radical and simultaneous, require leaders to have competence in leading their organizations. For this reason, a leader must be able to develop a leadership style that is able to improve the quality of the performance of his subordinates so as to produce a quality financial report. This is in line with Pradipa's research (2016) which states that leadership style can improve the quality of local government financial reports.

Based on the description above, researchers are interested in researching and redeveloping several related variables. The purpose of this research is to examine and analyze the influence of individual factors (human resource competency and work motivation) and technical factors (utilization of information technology and internal control systems) on the quality of financial statements with leadership style as a moderating variable. This research is a development of the research model of Mardinan, Dahlan and Fitriyah (2018) which examines the influence of human resources, leadership, information technology, internal control systems, and the quality of financial statements. Mardinan, Dahlan and Fitriyah (2018) research uses the influence of human resources, leadership, information technology, internal control systems as independent variables, and the quality of financial statements as the dependent variable. In addition, this study uses one main theory, contingency theory and also uses two supporting theories, namely motivation theory and goal setting theory.

In this study, researchers added leadership style as a moderating variable referring to research (Mardinah, Dahlan & Fitriyah, 2018; Pradipa, 2016) with the consideration of leadership style affecting the quality of financial statements both partially and simultaneously. This is also supported by

Rumenser (2014) research which states that leadership style can be used to improve the performance of regional work units in handling financial effectively. Thus, the leadership style is considered to be eligible to be a moderating variable.

Research on the factors of the quality of financial statements had previously been conducted by a number of researchers, including Mardinan et al (2018), Rachmawati (2018), Susanto (2017), Sanjaya (2017), Suarmika and Suputra (2016), Pradipa (2016), Herdianto (2015), Prasetyo et al (2014), Septarini and Papilaya (2016), Rumenser (2014), Kamagi (2012). All of these researchers have conducted research on the quality of financial statements by using a stewardship theory approach to construct a combination of different and different additional variables and show inconsistent results. Based on the results of previous studies that still show inconsistent results. Therefore, further research wants to review but by using a different theory, contingency theory as the main theory, and two supporting theories, namely the theory of motivation and goal setting theory. In addition, researchers added the variables of work motivation and leadership style as new things.

Theoretically, the usefulness of this research is as a reference material to add insight and knowledge that can be used in further scientific development by paying attention to individual factors (human resource competence and work motivation) and technical factors (utilization of information technology and internal control systems). Thus it can be used as a reference for further research both for supplementation and development.

## II. LITERATURE REVIEW

### A. Contingency Theory

Contingency theory (Fiedler, 1967) is often called situational theory because this theory proposes leadership that depends on the situation. Fiedler's model or contingency theory sees that effective groups depend on the compatibility between the styles of leaders who interact with their subordinates so that the situation becomes controlling and influences the leader. Leaders try to influence their group members in relation to specific situations. Because situations can vary greatly over different dimensions, it is therefore to predict that no one style or approach to leadership will always be the best. However, the most effective strategy will vary from one situation to another. Acceptance of this basic fact underlies the theory of the effectiveness of leaders developed by Fiedler, which explains his assumption that the contribution of a leader to the success of performance by the group is determined by two things namely the characteristics of the leader and variations in conditions and situations.

Fiedler's contingency theory model is similar to the situational leadership style of Hersey and Blanchard. This conception of situational leadership equips leaders with an understanding of the relationship between effective leadership styles and the level of maturity (maturity) of followers. the behavior of followers or subordinates is very

important to know situational leadership, because not only followers as individuals can accept or reject their leaders, but as a group, followers can find any personal strength that the leader has.

Many studies have been conducted to look at one's leadership style. One of the famous is that put forward by Blanchard, who put forward 4 styles of leadership. This leadership style is influenced by how a leader gives orders, and the other side is the way they help their subordinates. The four styles are instruction, consultation, participation and delegation..

### B. Motivation Theory

Motivation theory put forward by experts provides a description that leads to what is the true purpose of humans and humans will be able to become what they want. Landy and Becker (1987) group these approaches to motivational theory into 5 categories, namely the theory of needs, reinforcement theory, justice theory, expectancy theory, goal setting theory. In this research, the reference is the two-factor theory proposed by Herzberg that certain characteristics tend to be related to work motivation.

According to Fernet (2013), motivation is a motive associated with a person's desire to do something or not. Motivation is generally divided into two namely intrinsic and extrinsic motivation. Intrinsic motivation is a type of motivation related to personal fulfillment, enjoyment, and personal pleasure. According to Luthans (2009), what is classified as a motivational factor is success, recognition or appreciation, work itself, responsibility, and development.

While extrinsic motivation occurs when people are triggered by external factors (sourced from outside themselves) who explore or challenge them to do something in achieving reward. According to Luthans (2009), what is classified as extrinsic are policy and administration, interpersonal relations, working conditions and salaries.

### C. Goal Setting Theory

Goal Setting theory was put forward by Locke (1968) who stated the relationship between one's goals and performance. Goal setting theory is a motivational theory that emphasizes the importance of the goals that have been set, or in other words this theory explains a person is able to understand the goals set then it can affect its performance. This is in line with the opinion of Robbins (2006) which states that if a person is committed to the goal, the commitment will affect the actions of his performance.

### D. Hypothesis

To explain the relationship between the relationship of human resource competencies to the quality of financial statements, the goal setting theory was chosen as one of the theories that can be used to connect the two research variables because the goal setting theory states that the government will try to produce quality financial reports by mobilizing all abilities and competencies in order achievement of organizational goals.

Research conducted by Mardinan, Dahlan, and Fitriyah (2018); prove competence Human resources has a positive effect on the quality of financial statements. This is in line with the results of research conducted by Septarini and Papilaya (2016); Herdianto (2015). However, the results of other studies conducted by Sanjaya (2017) and Rachmawati (2018) found that human resource competencies did not affect the quality of financial statements.

H1: Human resource competence has a positive effect on the quality of financial statements

To explain the relationship between the relationship of motivation to the quality of financial statements, Herzberg's motivation theory was chosen as one of the theories that can be used to connect the two variables of this study because Herzberg's motivation theory states that there are two factors that motivate employees to motivate, namely intrinsic factors namely the driving force arising from in each person and extrinsic factors, namely the driving force that comes from outside oneself, especially the organization where he works.

This research is supported by research by Susanto (2017) and Prasetio (2014) which states that motivation has a positive effect on employee performance. Although the focus in this study is related to the quality of financial statements, work motivation can indirectly affect the effectiveness of employee performance, the results of which can be seen in government financial statements that have been audited by the State Audit Agency. Related to this, researchers tried to examine the direct effect of work motivation on the quality of financial statements. The variable work motivation is one of the uniqueness and differentiator of other researchers who discuss the quality of financial statements.

H2: work motivation has a positive effect on the quality of financial statements

To explain the relationship between the relationship of information technology use to the quality of financial statements, the goal setting theory was chosen as one of the theories that can be used to connect these two research variables because this theory influences the way organizations measure performance so that management can diagnose organizational and technological readiness to achieve organization goals.

Recent research shows the increasingly vital role of information technology, including in the field of accounting and financial reporting. Empirical evidence from research conducted by Mardinan, Dahlan and Fitriyah (2018) proves that the use of information technology has a positive effect on the quality of financial statements. On the other hand, Herdianto's research (2015) states that the use of information technology has no proven effect on the quality of financial statements.

H3: the use of information technology has a positive effect on the quality of financial statements

To explain the relationship between the relationship of internal control systems to the quality of financial statements, the goal setting theory was chosen as one of the theories that can be used to connect the two variables of this study because this theory states that the government as the recipient of the mandate can account for the use of resources mandated to him economically, efficient and effective with good governance by directing all their abilities and expertise in making effective internal controls to produce quality financial reports.

Research by Mardinan, Dahlan and Fitriyah (2018) who conducted research on the government found that the internal control system had a significant effect on the quality of financial statements. These results support research conducted by Sanjaya (2017); Suamika and Suputra (2016); Rachmawati (2018). However, the results of research conducted by Septarini and Papilaya (2016) found that the internal control system had no effect on the quality of financial statements.

H4: Internal control system has a positive effect on the quality of financial statements

To explain the relationship between leadership style relations moderating competence of human resources to the quality of financial statements, contingency theory was chosen as one theory that can be used to relate the three variables of this research because this theory provides the idea of situational factors that might interact with other variables in certain situations so that leadership effectiveness is not just a matter of influence on individuals and groups but also depends on the task, work or function required as a whole. So, this situational contingency approach focuses on the phenomenon of leadership in a unique situation.

Some research in accounting uses a contingency approach to see the relationship of contextual variables such as environmental uncertainty (Outley, 1980). This is in line with research conducted by Mardinan, Dahlan, and Fitriyah (2018) which explains that human resources and leadership styles have a significant effect on the quality of local government financial reports. This is in line with Pradipa's research (2016) which states that leadership style can improve the quality of local government financial reports.

H5: leadership style moderates the effect of human resource competencies on the quality of financial statements

To explain the relationship between leadership style relations moderating the relationship of work motivation and the quality of financial statements, we can use contingency theory as one of the main theories. This contingency theory was chosen as one of the theories that can be used to connect the three variables because this theory provides the idea of situational factors that might interact with other variables in certain situations / conditions so that leadership

effectiveness is not just a matter of influence on individuals and groups but also relies on tasks, job or function needed as a whole. So, this situational contingency approach focuses on the phenomenon of leadership in a unique situation.

In line with research conducted by Mardinan, Dahlan, and Fitriyah (2018) which states that leadership style affects the quality of financial statements. Kamagi (2012) which states that leadership style influences budgeting. In addition, Pradipa's research (2016) also states that leadership style has a positive effect on the quality of local government financial reports. Meanwhile, Susanto (2017) states that motivation and leadership style have a positive effect on employee performance.

H6: leadership style moderates the effect of work motivation on the quality of financial statements

To explain the relationship between leadership style relations moderating the relationship between information technology utilization and the quality of financial statements, we can use contingency theory as one of the main theories used. contingency theory was chosen because this theory can support the success of government organizations with leadership styles that fit the situation supported by utilizing information technology as a tool to streamline and synchronize processes with management in order to facilitate the completion of financial statements, provide useful information for management and users of information, and ensuring proper decision making.

In line with research conducted by Mardinan, Dahlan and Fitriyah (2018) which states that the leadership style and the use of information technology affect the quality of financial statements both partially and simultaneously. Pradipa's research (2016) which states that leadership style can improve the quality of local government financial reports.

H7: leadership style moderates the influence of the use of information technology on the quality of financial statements

To explain the relationship between the leadership style relationship moderating the internal control system to the quality of financial statements, contingency theory was chosen as one of the theories that can be used to relate the three variables of this study because this theory provides the idea of situational factors that might interact with other variables in certain situations.

In the research of Mardinan, Dahlan, and Fitriyah (2018) it was found that the internal control system and leadership style affect the quality of financial statements both partially and simultaneously. This is in line with Pradipa's research (2016) which states that leadership style can improve the quality of local government financial reports.

H8: leadership style moderates the effect of internal control systems on the quality of financial statements

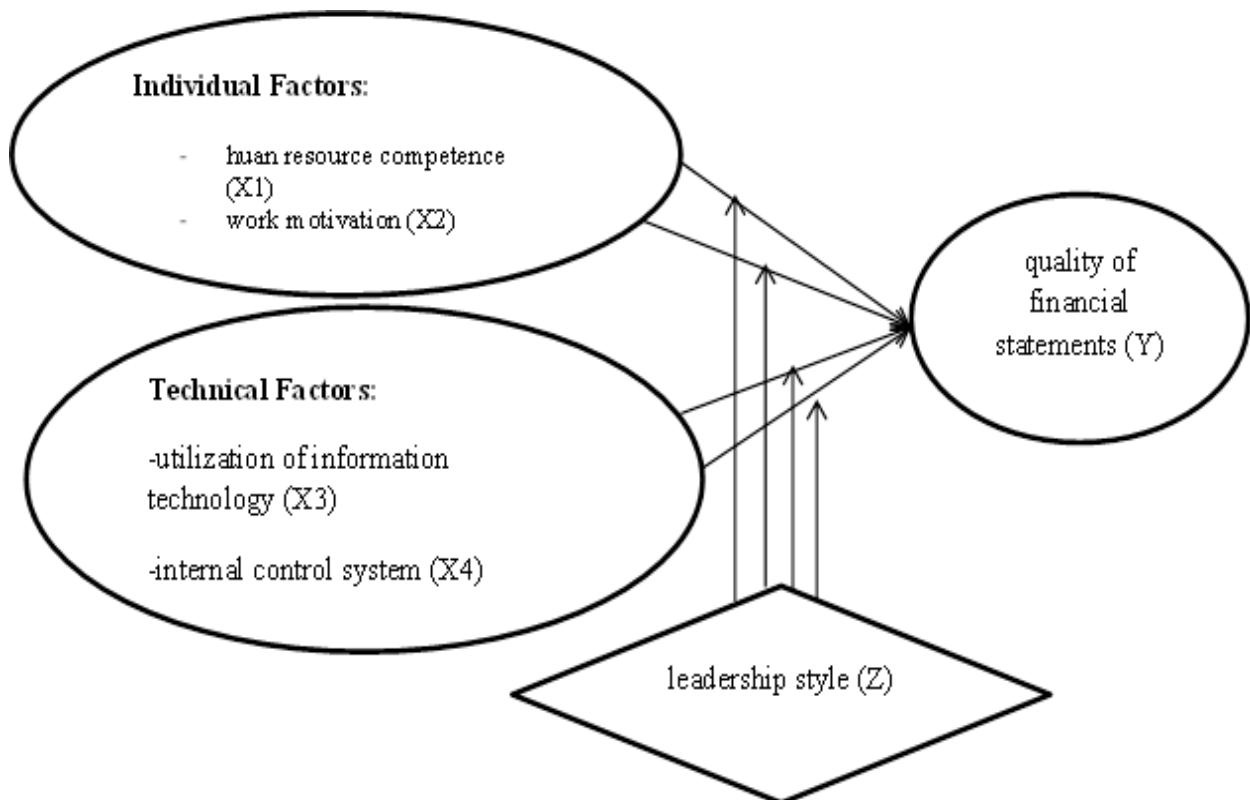


Fig 1:- Conceptual Framework Research

**III. RESEARCH METHODS**

This study uses a quantitative research approach with the nature of correlational research (correlation research). This correlational research is a type of research with the characteristics of problems in the form of correlational relationships between two or more variables. This study aims to examine and analyze the influence of individual factors (human resource competencies and work motivation) and technical factors (utilization of information technology and internal control systems) on the quality of financial statements with leadership style as a moderating variable. The object of this research is the regional apparatus organization consisting of agency units and service units of South Sulawesi Province, while the analysis technique uses multiple linear regression analysis.

The research design is a research plan that consists of stages in research, starting from the background, problem formulation, research objectives, theoretical studies and empirical studies which are then formulated into research hypotheses. The next step is preparing the research data and testing the hypothesis whose results will be discussed in the discussion and finally a conclusion drawn.

**IV. RESULTS**

The test results show the validity testing for all items obtained r-count value greater than the r-table value. All items that have been tested have an r-count value above the r-table value of 0.1865, so it can be concluded that all statement items on the instrument are valid, while the reliability test of the Cronbach's alpha value of all variables is greater than the standard value of the alpha coefficient of 0.60. This means that the instruments used in this study are reliable.

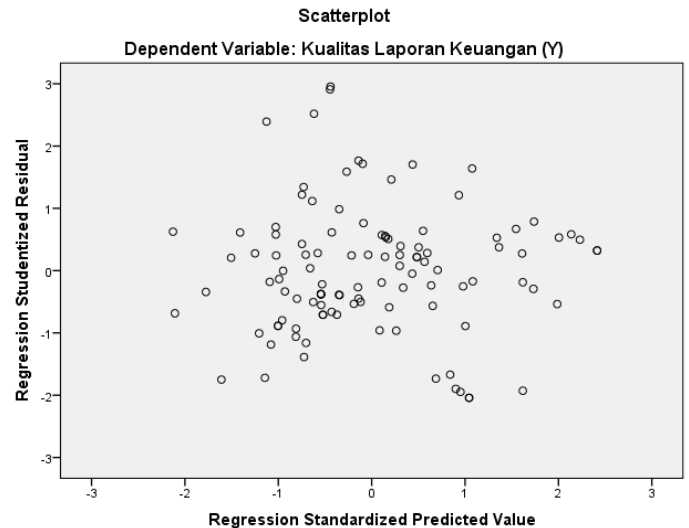
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		110
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.29873946
	Most Extreme Differences	
	Absolute	.054
	Positive	.054
	Negative	-.042
Test Statistic		.054
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Table 1:- Normality Test Results

Testing classic assumptions which include tests of normality, heterokedastisitas, and multicollinearity. The normality test results obtained Sig Kolmogorov Smirnov value of 0.200. This value meets the normality test requirements, that is if the test results obtained Sig > 0.05, then the assumption of normality is met.



Heterokedastisitas test results on scatterplots graphs show that the points spread above and below the number 0 (zero) on the y-axis, or in other words the distribution of these points do not form a particular pattern. This result means that heterokedasticity does not occur.

Independent Variable	VIF	Description
Human Resources Competency (X1)	2,740	Non multicollinearity
Work Motivation (X2)	1,420	Non multicollinearity
Utilization of Information Technology (X3)	2,999	Non multicollinearity
Internal Control System (X4)	2,353	Non multicollinearity
Leadership Style (Z)	1,485	Non multicollinearity

Table 2. Test Results for Multicollinearity Assumptions

The results of multicollinearity test showed the VIF values of all independent variables and interaction variables below 10, so that all of these variables did not contain multicollinearity (non-multicollinearity) in this study.

Furthermore, the results of this regression analysis were carried out with two stages of testing. The first stage is multiple regression that is carried out without moderation variables. The second stage is the regression conducted with the moderation of leadership style variables.

Independent Variable	Coefficient	t	Sig.	Description
Konstanta	1,124			
Human Resources Competency (X1)	0,183	2,068	0,041	Signifikan
Work Motivation (X2)	0,125	2,007	0,047	Signifikan
Utilization of Information Technology (X3)	0,225	2,090	0,039	Signifikan
Internal Control System (X4)	0,224	2,336	0,021	Signifikan
$\alpha=5\%=0,05$				
R square= 0,467				

Table 3:- Regression Test Results Before Moderation

Based on the regression test results above, it can be prepared the following mathematical equation.

$$Y = 1,124 + 0.183X1 + 0.125X2 + 0.225X3 + 0.224X4 + e \dots(1)$$

Based on the results obtained the coefficient of determination R square of 0.467 or 46.7%. This means that the variable human resource competency (X1), work motivation (X2), utilization of information technology (X3), and internal control system (X4). While the remaining 53.3% is influenced by other variables outside the independent variables examined in this study.

To partially test the t test is used to partially test the independent variables on the dependent variable as follows:

1. *T test the effect of the variable human resource competency (X1) on the quality of financial statements.*

In the human resource competency variable, the significance value of t is 0.041, smaller than 5% (0.041 < 0.05), so partially human resource competency (X1) has a significant effect on the quality of the financial statement variable (Y). Based on the coefficient (0.183) is positive, identifies the effect is positive. This means that the higher the competency of human resources (X1), the higher the quality of financial statements (Y).

2. *T test the effect of work motivation variables (X2) on the quality of financial statements.*

In the work motivation variable, the significance value of t is 0.047, smaller than 5% (0.047 < 0.05), so partially work motivation (X2) has a significant effect on the variable quality of financial statements (Y). Based on the coefficient (0.125) marked positive, identifying the positive effect. This means that the higher the work motivation (X1), the higher the quality of financial statements (Y) will be.

3. *T test the effect of the variable utilization of information technology (X3) on the quality of financial statements.*

In the information technology utilization variable, it is obtained that the significance value of t is 0.039 smaller than 5% (0.039 < 0.05), then partially the utilization of information technology (X3) has a significant effect on the

variable quality of financial statements (Y). based on the coefficient (0.225) marked positive, identifying the positive effect. This means that the higher the utilization of information technology (X3), the higher the quality of financial statements (Y) will be.

4. *T test the influence of internal control system variables (X4) on the quality of financial statements.*

In the internal control system variable, the significance value t of 0.021 is less than 5% (0.021 < 0.05), so partially the internal control system (X4) has a significant effect on the variable quality of financial statements (Y). based on the coefficient (0.224) marked positive, identifying the positive effect. This means that the higher the internal control system (X4), the higher the quality of financial statements (Y).

Variabel Independen	Koefisien	t	Sig.	Keterangan
Konstanta	2,269			
X1.Z	0,056	2,143	0,035	Signifikan
X2.Z	-0,294	3,500	0,001	Signifikan
X3.Z	0,081	2,528	0,013	Signifikan
X4.Z	0,060	2,250	0,027	Signifikan
$\alpha=5\%=0,05$				
R square= 0,497				

Table 4:- Hasil Uji Regresi Setelah Moderasi

Based on the results of the regression test after interacting with the leadership style variable (Z), it can be arranged mathematical equations as follows:

$$Y = 2,269 + 0.056X1.Z - 0.294X2.Z + 0.081X3.Z + 0.060X4.Z + e \dots(2)$$

The coefficient of determination of R square on the test results above shows the value of 0.497 or 49.7%. These results indicate that the variable (Y) quality of financial statements is influenced by 49.7% by the interaction of HR competencies and leadership style (X1.Z), work motivation and leadership style (X2.Z), utilization of information technology and leadership style (X3. Z), and internal control systems and leadership styles (X4.Z). The remaining 50.3% is influenced by other variables outside the independent variables examined in this study.

To partially test the hypothesis, the t test is used to partially test the independent variable and the moderating variable on the dependent variable, as follows:

1. *T test the effect of competency variables Human resources and leadership style (X1.Z) on the variable quality of financial statements (Y).*

In the human resource competency and leadership style (X1.Z) variables, the significance value of t is 0.035, smaller than 5% (0.035 < 0.05), so partially the human resource competency and leadership style (X1.Z) variable influences significant to the variable quality of financial

statements (Y). Based on the coefficient value (0.056) marked positive, identifying the positive effect. This means that the leadership style variable strengthens the influence of human resource competency (X1) on the quality of financial statements (Y).

2. *T-test the influence of work motivation and leadership style variables (X2.Z) on the variable quality of financial statements (Y).*

In the variable work motivation and leadership style (X2.Z) obtained on the coefficient (-0.294) marked negative, identifying the negative effect. This means that the leadership style variable weakens the influence of work motivation (X2) on the quality of financial statements (Y).

3. *T test the effect of the variable utilization of information technology and leadership style (X3.Z) on the variable quality of financial statements (Y).*

In the information technology utilization and leadership style (X3.Z) variable, the significance value t of 0.013 is less than 5% ( $0.013 < 0.05$ ), so partially the utilization of information technology and leadership style (X3.Z) has a significant effect on financial statement quality variable (Y). Based on the coefficient value (0.081) marked positive, identifying the positive effect. This means that the leadership style variables strengthen the influence of the use of information technology (X3) on the quality of financial statements (Y).

4. *T-test the influence of internal control system variables and leadership style (X4.Z) on the variable quality of financial statements (Y)*

In the internal control system variable and leadership style (X4.Z), the significance value of t is 0.027 smaller than 5% ( $0.027 < 0.05$ ), so partially the internal control system and leadership style (X4.Z) has a significant effect on financial statement quality variable (Y). Based on the coefficient value (0.060) marked positive, identifying the positive effect. This means that the leadership style variable strengthens the influence of the control system (X4) on the quality of financial statements (Y).

Based on the results of the study, to be able to determine the effect of moderating variables in the study can also be seen from the change in R-square. The results showed that the value of R-square influence the competence of human resources (X1), work motivation (X2), utilization of information technology (X3), and internal control system (X4) on the quality of financial statements (Y) of 46.7 percent. After being moderated by the leadership style variable (Z), the R-square value of the influence of human resource competence (X1), work motivation (X2), utilization of information technology (X3), and internal control system (X4) on the quality of financial statements (Y) increases to 49.7 percent. Thus the leadership style variable (Z) can strengthen the influence of human resource competence (X1), work motivation (X2), utilization of information technology (X3), and internal control system (X4) on the quality of financial statements (Y) simultaneously.

## V. DISCUSSION

### A. *Competence of Human Resources has a Significant Effect on the Quality of Financial Statements*

The human resource competency hypothesis positively influences the quality of financial statements accepted so that the first hypothesis is accepted. The results of this study indicate the competence of human resources in each state civil apparatus in the regional apparatus organization of South Sulawesi Province affects the quality of the financial statements of the government of South Sulawesi Province. This means that the higher the level of competency of the state civil apparatus in the South Sulawesi Province regional apparatus organization will improve the quality of the South Sulawesi provincial government financial reports.

These results support the goal setting theory which states that the government will try to produce quality financial reports by deploying all abilities and competencies for the achievement of organizational goals in this case producing quality financial reports. Whatever the shape and orientation of the organization the role of human resources is so central. Various kinds of roles played by human resources in an organization are able to change inputs into outputs from results, even impacts (herdianto, 2015). To support the competence of its human resources, the regional apparatus organization of South Sulawesi Province facilitates the state civil apparatus with technical guidance, outreach, and counseling to support better management and preparation of financial statements.

The results of this study are also supported by the results of Mardinan, Dahlan, and Fitriyah (2018) which states that in general human resource competencies show a significant positive relationship with the quality of financial statements. This is also supported by Septarini and Papilaya (2016) and Herdianto (2015) who stated that high human resource competencies affect the quality of financial statements. This research also rejects the results of Sanjaya's (2017) and Rachmawati (2018) research which states that human resource competencies do not affect the quality of financial statements. This could have been caused because in their research they only looked at aspects of experience and educational background that were not yet reliable. Meanwhile, this research focuses on aspects of educational background, knowledge, expertise, training, and division of tasks. Judging from the description of the variables (table 5.10) that the division of tasks into indicators / aspects is dominant forming the human resource competency variable.

### B. *Work Motivation Has a Significant Effect on the Quality of Financial Statements*

Work motivation hypothesis has a positive effect on the quality of financial statements accepted so that the second hypothesis is accepted. The results of this study indicate that the work motivation of the state civil apparatus in the regional apparatus organization of South Sulawesi Province affects the quality of the financial statements of the government of South Sulawesi Province. This means that the higher level of work motivation possessed by the state civil apparatus in the regional apparatus organization of



South Sulawesi Province will improve the quality of the financial statements of the government of South Sulawesi Province.

The results of this study are in accordance with Herzberg's motivation theory (1959) which states that state civil apparatuses who have high work motivation in preparing financial reports that are intrinsically driven will enjoy jobs that enable them to use their creativity and innovation, work with a high degree of autonomy, and do not need closely monitored. On the contrary, the state civil apparatus which is more motivated by extrinsic factors tends to see what is given by the South Sulawesi provincial government to the country's civil apparatus so that its performance will be directed to the desires of the government of South Sulawesi Province, namely producing quality financial reports.

This research is supported by research by Susanto (2017) and Prasetio (2014) which states that motivation has a positive effect on employee performance. Although the focus in this study is related to the quality of financial statements, work motivation can indirectly affect the effectiveness of employee performance, the results of which can be seen in the financial statements of the South Sulawesi Provincial Government audited by Audit Board of the Republic of Indonesia. Related to this, work motivation is one of the uniqueness and differentiator of previous researchers who discuss the direct influence of work motivation and the quality of financial statements.

#### *C. The Use of Information Technology Has a Significant Effect on the Quality of Financial Statements*

Hypothesis of the use of information technology has a positive effect on the quality of financial statements accepted so that the third hypothesis is accepted. The results of this study indicate the use of information technology in the regional apparatus organization of South Sulawesi Province affects the quality of the financial statements of the government of South Sulawesi Province. This means that the more optimal level of utilization of information technology in South Sulawesi Province regional organizations will improve the quality of the financial statements of the South Sulawesi provincial government.

The results of this study are in accordance with the goal setting theory which states that if someone who understands organizational goals will affect his work behavior. In this case, the quality of financial statements can be seen as an objective to be achieved. According to Davis (1989) with the use of technology will facilitate the individual / someone in completing work. Therefore, the government optimizes the use of information technology to build work processes that enable the government to work in an integrated manner by simplifying access between work units. In addition, the use of information technology has greatly helped accelerate the processing of transaction data and the presentation of financial reports in each regional organization of South Sulawesi Province, so that the financial statements have good quality and can be relied upon.

The results of this study are also supported by the results of research by Mardinan, Dahlan and Fitriyah (2018) which states that generally the use of information technology shows a significant positive relationship with the quality of financial statements. This study also rejected responses from the results of research by Herdianto (2015) which states that the use of information technology has no effect on the quality of financial statements. This could have been caused by the condition of facilities and infrastructure related to information technology which was relatively adequate and helped smooth the work, except for the satker in certain regions which had extreme geographical conditions.

#### *D. Internal Control Systems Have a Significant Effect on the Quality of Financial Statements*

Based on these results, the hypothesis of the internal control system has a positive effect on the quality of financial statements accepted so that the fourth hypothesis is accepted. The results of this study indicate that the internal control system in the regional apparatus organization of South Sulawesi Province affects the quality of the financial statements of the government of South Sulawesi Province. This means that the better the internal control system in the regional apparatus organization of South Sulawesi Province will improve the quality of the financial statements of the South Sulawesi provincial government better.

The results of this study are in accordance with the goal setting theory which states that there are objectives to be achieved when the goals are accepted and agreed upon. The existence of an internal control system implemented by the South Sulawesi Provincial Government will provide adequate confidence in the accounting data presented, so as to improve the quality of financial statements. In relation to the effectiveness of the preparation of financial statements, the good and bad implementation of the internal control system can affect the quality of financial statements (Sanjaya, 2017).

#### *E. Leadership Style Moderates the Effect of Competence of human resources on the Quality of Financial Statements*

The leadership style hypothesis moderates the effect of human resource competence on the quality of financial statements accepted so that the fifth hypothesis is accepted. The results of this study indicate that there is a leadership style that can strengthen the influence of the competence of human resources owned by the state civil apparatus in the Organization of the South Sulawesi Province to the quality of the financial statements of the Province of South Sulawesi. By implementing an effective leadership style in the regional apparatus organization of South Sulawesi Province, it will increase the competence of human resources owned by the state civil apparatus so as to produce a higher quality financial report of the South Sulawesi Provincial government.

This research is in line with contingency theory which suggests that this theory provides the idea of situational factors that may interact with other variables in certain situations / conditions so that leadership effectiveness is not

only a matter of influence on individuals and groups but also depends on the tasks, jobs or functions required by whole. So, this contingency theory approach focuses on the phenomenon of leadership in a unique situation. According to Stoner (1996) the contingency approach is a view that management techniques that best contribute to the achievement of organizational goals may vary in different situations or environments.

#### *F. Leadership Style Moderates the Effect of Work Motivation on the Quality of Financial Statements*

The leadership style hypothesis moderates the effect of work motivation on the quality of financial statements accepted so that the sixth hypothesis is accepted. The results of this study indicate that the leadership style weakens the influence of work motivation on the quality of the financial statements of South Sulawesi Province. It can be interpreted that work motivation possessed by the state civil apparatus although supported by an effective leadership style, has not been able to provide a meaningful relationship to the quality of financial statements.

These results support contingency theory where this theory provides the idea of situational factors that are likely to interact with other variables in certain situations / conditions so that leadership effectiveness is not just a matter of influence on individuals and groups but also depends on the tasks, jobs or functions needed as a whole. According to Santoso (2016) the contingency theory approach is a view that management techniques that best contribute to the achievement of organizational goals may vary in different situations or environments.

#### *G. Leadership Style Moderates the Effect of Information Technology Utilization on the Quality of Financial Statements*

The leadership style hypothesis moderates the influence of the use of information technology on the quality of financial statements accepted so that the seventh hypothesis is accepted. The results of this study indicate that there is a leadership style that can strengthen the influence of the use of information technology owned by the state civil apparatus in the Organization of South Sulawesi Province to the quality of the financial statements of the Province of South Sulawesi. An effective leadership style will optimize the utilization of information technology owned by the regional apparatus organizations of South Sulawesi Province so as to produce better and better quality financial reports from the South Sulawesi Provincial Government.

Described in contingency theory where this theory can support the success of government organizations with leadership styles that match the situation supported by utilizing information technology as a tool to streamline and synchronize processes with management in order to facilitate the completion of quality financial reports, provide useful information for management and users information, and ensure the right decision making. To that end, the government needs to optimize the use of information technology to build a work process for preparing financial

reports that enables the government to work in an integrated manner by simplifying access between work units so that it can produce quality and reliable financial reports.

#### *H. Leadership Style Moderate the Internal Control System to the Quality of Financial Statements*

The leadership style hypothesis moderates the effect of the internal control system on the quality of financial statements accepted so that the eighth hypothesis is accepted. The results of this study indicate that there is a leadership style that can strengthen the influence of the internal control system on the quality of the financial statements of South Sulawesi Province. This means that an effective leadership style in the regional apparatus organization of South Sulawesi Province will optimize the internal control system so that it produces a better and better quality financial report of the South Sulawesi Provincial government.

Explained in contingency theory which states that there is no design and use of internal control systems that can be applied effectively to all organizational conditions but a particular control system is only effective for certain situations or organizations. An organization that is successful in achieving its goals and is able to fulfill its social responsibilities will very much depend on its leadership. If the leadership is able to carry out its functions properly, it is very likely that the organization will achieve its goals. Therefore organizations need effective leaders, who have the ability to influence their members.

## VI. CONCLUSION

Based on the results of tests and discussions of each hypothesis about the influence of human resource competencies, work motivation, utilization of information technology and internal control systems, leadership style and quality of financial statements, it can be concluded that human resource competence has a positive effect on the quality of financial statements, work motivation positive effect on the quality of financial statements, the use of information technology has a positive effect on the quality of financial statements, internal control systems have a positive effect on the quality of financial statements, leadership style strengthens the influence of human resource competencies on the quality of financial statements, leadership style weakens the influence of work motivation on the quality of financial statements, the leadership style strengthens the influence of the use of information technology on the quality of financial statements, the leadership style strengthens the influence of the internal control system on the quality of the financial statements.

Based on the discussion of the results of testing the proposed hypothesis, it can be concluded that the findings in this study were generally able to confirm the contingency theory, motivation theory, and goal setting theory and prove the direct influence of each factor accompanied by rational explanation.

This research is inseparable from a number of limitations that can affect the quality of data and research results, including: this research was only conducted in 22 Regional Apparatus Organizations of 34 planned Regional Organizations of South Sulawesi Province. This is because the licensing process of each Regional Apparatus Organization requires quite a long time, not all respondents fully understand the substance of the questions contained in the questionnaire and the level of care and seriousness when filling out the questionnaire results in the answers given tend to be normative and do not describe what is actually happened in their Regional Organization Unit so that the respondent's kind of activity could result in the bias of respondents' answers, the time of data collection requires quite a long time because some respondents were heads of the financial subsections were not in place because of the high enough busyness so it was difficult to find and researchers had to repeatedly come to each relevant Regional Apparatus Organization, and the sample used in this study is limited to echelon IV level officials and staff / employees of the state civil service implementing the function of accounting / financial administration in South Sulawesi Province Regional Organizations so that the perspective of echelon III officials is not obtained which may be different and can add variations to the results of this study.

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