

The effect of Internal Accountants' Competence, Managers' Commitment to Organizations and the Implementation of the Internal Control System on the Quality of Financial Reporting

Hari Setiyawati

*The Student of Accounting Doctoral Program
Faculty of Economics and Business
Padjadjaran University –Indonesia*

ABSTRACT: *The purpose of this research is to examine the influence of Internal Accountants' Competence, Managers' Commitment to Organizations and the Implementation of the Internal Control System on the Quality of Financial Reporting both simultaneously and partially. This research on Bogor District Local Government uses survey methods. The sampling technique used is the purposive sampling taken from 31 local government units. The data, before being used to test the hypothesis, first tested for the validity and reliability testing, were collected through questionnaires. The results of this research show that: (1) The Internal Managers' Commitment to Organizations and the Implementation of the Internal Control System, have significant effects on the Quality of Financial Reporting simultaneously (2) The Internal Accountants' Competence has significant effects on the Quality of Financial Reporting (3) The Managers' Commitment to Organizations does not affect the quality of the financial reporting (4) The Implementation of the Internal Control System does not affect the quality of the financial reporting.*

KEYWORDS: *Internal Accountants' Competence, Managers' Commitment to Organizations, The Implementation of the Internal Control System and the Quality of Financial Reporting*

I. INTRODUCTION

The poor financial reporting of the local governments in Indonesia is a phenomenon that occurs nowadays. It is reported by the Minister of State Administrative and Bureaucratic Reform (AzwarAbubakar, 2012). The chairman of the Audit Board of the Republic of Indonesia (HadiPurnomo, 2011) also said that as many as 326 local governments or 91% of 358 local governments whose financial statements are audited by the Audit Board of the Republic of Indonesia were awarded poor; only 32 local governments obtained unqualified opinion. According to the Minister of the Internal Affairs (GamawanFauzi, 2011) up to the year of 2010, the results of unqualified opinion were achieved by 32 local governments both provincial and district / city. The rest get the predicate of qualified opinion or even disclaimer. The problems faced by the current government are limited government officials and the low competence of the accounting personnel / internal accountants is becoming a phenomenon as well as a major problem encountered in the regional administration in Indonesia (Enceng, et al; 2008). According to Boediono (2010) as advised by the President of the Republic of Indonesia on the Session of the Cabinet dated June 3, 2010, requested that all government agencies improve the quality of the government financial accountability and the President has assigned the Vice President to coordinate the efforts of improvements. For these reasons the Vice President has reminded that the application of Government Internal Control System must be implemented by all government agencies at both the central and regional governments.

The results of the audit by the Audit Board of the Republic of Indonesia on local government financial statements show that the governments' implementations have not administered as expected. The examination of the financial statements aims to provide an opinion on the fairness of the financial information presented in the financial statements based on (a) compliance with Generally Accepted Accounting Standards for government entities and the Financial Accounting Standards for the state and regional companies or the accounting principles set out in various laws and regulations, (b) the adequacy of disclosure (c) compliance with laws and regulations, and (d) the effectiveness of the internal control systems. The conditions illustrated above show that the quality of financial information, particularly which was presented in the local government financial statements does not fully meet the qualitative characteristics of financial statements in accordance with Government Accounting Standards.

Internal control is a process that is influenced by the leadership of the organization, management, and other personnel designed to provide reasonable assurance that the organizational objectives will be achieved. Goals of the organization are grouped by criteria such as effectiveness and efficiency of activities, financial statements or reliable information, and comply with laws and regulations in force (COSO, 1992; Sawyer et al, 2003:65). HiroTugiman's Research (HiroTugiman, 2000: 131-180) to 102 state-owned enterprises and local enterprises in Indonesia proves that the quantitative internal control in the organization has a very significant influence in the achievement of organizational goals and performance.

One of the most difficult obstacles to get unqualified opinionis primarily on asset problems, irrelevancies between records with physical existence of assets, and the undone revalued assets. Those have become the records in any the Audit Board of the Republic of Indonesia. This is caused by lack of competent accounting personnel in the local government. They record the assets not in accordance with Government Accounting Standards. Hongjiang Xu (2003) examined the key factors of the quality of accounting information in Australia. His research states that human resources (the competence), organization system and external factors are critical factors in determining the quality of accounting information. In line with these studies, Fariziah's research (2008) states that the ability of human resources and organizational team have a significant effect on the quality of financial information.

Based on the list of weaknesses Internal Control System findings above, it indicates that the commitment has not been fully implemented. The commitment here is the commitment to finish the Audit Board of the Republic of Indonesia suggested recommendations in order to improve the quality of financial statements. Based on data from the results of the Audit Board of the Republic of Indonesia on Local Government Financial Statement of Bogor regency, it can be said that the factors that affect the quality of the financial statements are (1) the presentation of financial statements in accordance Government Accounting Standards and follow up on the Audit Board's findings , competency of the accounting / internal accountant and manager commitment to monitor the administration of Internal Control System; (2) Implementation of Internal Control mainly the control to improve the quality of the financial reporting , (3) Follow-up to the financial audit recommendations given by the Audit Board of the Republic of Indonesia primarily associated with the correction to Local Government Financial Statement which must be presented in accordance with Government Accounting Standards and recommendations to correct weaknesses in the internal control system .

The problem formulated in this study is whether the internal accountant competences, manager commitment to organizations and implementation of the internal control system have a positive effect on the financial reporting quality both simultaneously and partially. The research objectives to be achieved through this research is to know and obtain evidence of empirical research in order to obtain answers to the research problems on how much influence Internal Accountant's Competence, Manager's Commitment to Organizations and the Implementation of the Internal Control System on the Quality of Financial Reporting both simultaneously and partially.

II. LITERATURE REVIEW

2.1 Internal Accountant 's Competence

According to Hitt , Michael Dan AR (1999) Competence is a combination of knowledge , skills , attitudes and experience .The same explanation of competence is also expressed by Zemke (1982) namely that : A competency is a capability of an individual which related to superior performance in a role or job . It may be knowledge,skill,intellectual, strategy or a cluster of all three that may apply to one or may work units. The level of generality (scope) of a competency statement depends on its intended uses. According to Harris (2005) states that : competences are underlying bodies of knowledge , abilities , experiences, and other necessary requirements to successfully perform the job. That competence is an essential basic knowledge,skills, experience and requirements necessary to perform the job successfully. Hamell , Gary & CK (1994) argues that : Competence can also be interpreted as the main characteristics of the individual to produce superior performance to do the job that includes skills and attitudes. Competence can also be interpreted as the main characteristics of the individual to produce performance superior in carrying out work which includes the skills and attitudes. An Internal accountant is an accountant who works for the company internally, this means that the accountant who works in an organization unit (Rudianto 2012: 9) . So the internal accountant competence is the knowledge,skills, attitudes and experience possessed by an accountant who works in an organizational unit or company

2.2 .Manager 's Commitment to Organizations

According to Mathis and Jackson (2004) , organizational commitment is the degree to which employees believe in and accept organizational goals and desire to remain with the organizational . Organizational commitment is the level of trust and acceptance of the goals of the organization and the employees possessed the desire to remain in the organization. Furthermore Mathis and Jackson (2004) explains that the core of organizational commitment is an employee's loyalty to the work : more employers are finding that in tight labor markets , turnover of key people occurs more frequently when employee loyalty is low , in turn emphasis the importance of a loyal and committed workforce . In the majority of employees in tight labor market conditions, displacement often occurs when an employee loyalty is low, therefore the loyalty and commitment is an important aspect of the work. According to Burr and Girardi (2002 : 80) a commitment to work attitudes (job attitude) or belief that reflects the relative strength of partisanship and involvement of individuals in the organization in particular .

Cohen (1999 : 287) says that organizational commitment was made up of three components , namely (a) affective commitment , (b) continuance commitment , and normative commitment . Chang (1999 : 1260) states that affective commitment is the degree to which individuals psychologically tied to the employing organization through feelings such as loyalty , affection , and sense of belonging .Eby et al . (1999 : 464) confirms that affective commitment is a strong belief attitude of the individual to the organization , acceptance of the organization's goals , willingness to use the effort (effort) for the benefit of the organization and a strong desire to maintain membership of the organization . Chang (1999 : 1260) describes the continuous commitment is a useful perspective on the organization exchange based on the assumption that individuals make an investment in the organization with which he is worth risking something . Burr and Girardi (2002 : 80) confirms that the continuous commitment is a feeling of love on the organizations for he knows the costs if he left the organization . Chang (1999:1260) reveals that the normative commitments are including moral component , as it deals with a sense of duty and responsibility of workers to stay in the organization . Normative commitment at this stage, deals with elements of structural capital, which is an organization based on intellectual capital resources such as processes, systems,culture , organizational values and management philosophy (Dzinkowski , 2000 : 33) . Burr and Girardi(2002 : 80) emphasizes that normative commitment is the workers' reflection of a feeling of obligation to stay with the organization. This obligation is shown through their supports of the values and culture of the organization. Meanwhile, based on consumer behavior research conducted by Long in various industries in the United States in 2000, states that an idea or a form of commitment is often identified with the form of a picture or a particular action (Long , 2000: 219) .

2.3 . Internal Control System

As revealed Certified American Institute of Public Accountants (AICPA) are quoted Moeller& Witt (1999; 81) , the definition of Internal Control is as follows : Internal control comprises the plan of organization and an of the coordinate methods and measures adopted within a business to safeguard its assets , check the accuracy and reliability of its accounting of data , promote operational efficiency, and encourage adherence to prescribed managerial policies. Broader understanding of the Internal Control presented by Konrath (2002:205) , cites AICPA Professional Standards , Internal control defines as follows: The process effected by an entity 's board of directors, management , and other personnel designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) the operations control - relating to the effective and efficient use of the entity's resources; (b) financial reporting controls - relating to the preparation of reliable published financial statements ; and (c) compliance controls - relating to the entity 's compliance with applicable laws and regulations .Boynton (2006:326) states: Control the safeguarding of assets against unauthorized acquisition, use, and disposition. Arens(2006: 273) argues that : Internal control includes five categories of controls that management designs and implements to provide reasonable assurance that management's control objectives will be met. These are components of internal control: (1) Control Environment , (2) Risk Assessment , (3) Information and Communication, (4) Control Activities, (5) Monitoring.

The components of the COSO Internal Control according cited by Konrath is shown in Figure 2.1 below:

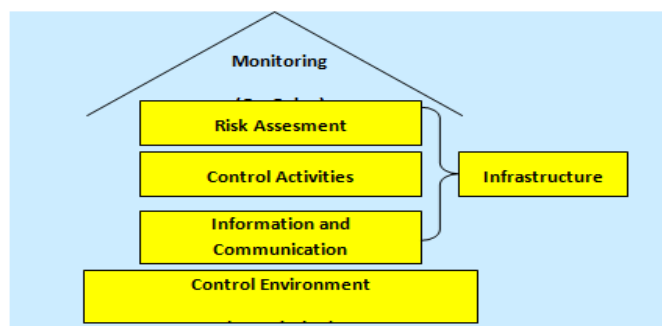


Figure 2.1.
COSO Components of Internal Control Sources :Konrath (2002 : 207)

2.4 . Financial Reporting Quality

According to ImanMulyana(2010:96): Quality is defined as conformance to standards, based on measured levels of discrepancy, as well as achieved through examination. While Heizer& Render (2010:253) argues that: Quality is the totality of features and characteristic of a product or service that bears on its ability to satisfy stated or implied needs. Huang (1999) in Lillrank (2003) argues that : Quality of information are grouped into four classes: 1) the intrinsic quality: accuracy, objectivity, believability, and reputation, 2) the quality of accessibility: access, and security, 3) contextual quality: relevance, value added, timeliness, completeness and amount of the data, and 4) the quality of representation: interpretation , ease of understanding , the representation concise , and consistent representation . While Hilton (2011: 551) argues: Three characteristics of information determine its usefulness for decision making : (1) Relevance . Information is relevant if it is pertinent to a problem. (2) Accuracy. Information that is pertinent to a decision problem must also be accurate. (3) Timeliness. Relevant and accurate the data are valuable only if they are timely , that is , available in time for a decision . Azhar Susanto(2004:40) suggested the same thing as follows : A quality information must have the characteristics of (1) . Accurate. It means that information must reflect the actual situation. (2). Timely. It means that information must be available or exist on when the information is required. (3). Relevant. It means the information provided must be in accordance with the required one. (4) Completeness. It means information should be given in complete.

III. THEORETICAL FRAMEWORK

3.1 . Effect of Internal Accountant's Competence on the Quality of Financial Reporting

Celviana(2010) states that the competence of human resources has a positive effect on the reliability of the local government financial reporting . While HongjiangXu (2003) examines the key factors of the quality of accounting information in Australia . His research states that human resources (in this case is competence) , organization system and external factors is a critical factor in determining the quality of accounting information . In line with these studies,Fariziah's research (2008) states that the ability of human resources and organizational team have a significant effect on the quality of financial information. One of the most difficult obstacles to get unqualified opinionis primarily on asset problems, irrelevancies between records with physical existence of assets, and the undone revalued assets. Those have become the records in any the Audit Board of the Republic of Indonesia. This is caused by lack of competent accounting personnel in the local government. They record the assets not in accordance with Government Accounting Standards. All the explanation above shows that there is a positive correlation between internal accountant competence towards the quality of financial reporting.

3.2. Effect of Manager's Commitment to Organizations on the Quality of Financial Reporting

The commitment of a leader / manager has been defined by Burr and Girardi (2002:80) as follows : a commitment to work attitudes (job attitude) or belief that reflects the relative strength of partisanship and involvement of individuals in the organization in particular . Hornby (2000: 242) says that commitment is a willingness to work hard and give energy and time for a job or activity. This, reinforced by Lee and Olshfski (2002: 109) says that a commitment to implement a multi -dimensional construct associated with the various ways individuals to lead to something superior , working groups , organizations , and ultimately serve the community . Commitment means more than just a passive loyalty, but it involves an active relationship and a desire to make a meaningful contribution to the organization (Mowday, 1987 in Silviana,2012). Meaningful contribution in the financial management of the state is to produce transparant financial statements to present and disclose all financial transactions and control all the wealth in the hope of getting an unqualified opinion.

Based on the list of weaknesses Internal Control System findings of the summary of the result of the examination the Audit Board of the Republic of Indonesia first semester of 2012 indicate that commitment has not been fully implemented. Commitment is a commitment to finish the BPK's recommendations in order to improve the quality of financial statements. Some important quality of information contained in the financial statements in accordance with Governmental Accounting Standards are to be understood, relevance, reliability and comparability. The quality of the financial statements affects the auditor's opinion for Local Government Financial Statement. The financial statements were not obtained unqualified opinion but they need improvement. It is required a strong commitment from the manager, strong commitment from the leaders to improve the quality of financial reporting.

3.3 . Effect of Internal Control System on the Quality of Financial Statements

According Mahmudi (2010 : 27), to generate the necessary local government financial statement needs processes and steps to be followed and they are set out in the accounting system of the local government. The accounting system in which regulates the internal control system, the quality of financial reporting is influenced by the absence of good internal control system owned by the local government. Rorita Lim (2007) finds that a good internal control system must be able to guarantee the achievement of such objectives : effectiveness and efficiency of operations ; reliable financial statements ; consistent with applicable laws and regulations and the implementation of the supervision affects the performance accountability of government agencies. HiroTugiman's Research (HiroTugiman, 2000: 131-180) to 102 state-owned enterprises and local enterprises in Indonesia proves that the quantitative internal control in the organization has a very significant influence in the achievement of organizational goals and performance. As it has been described above that one of the criteria is the organization's goals of financial statements or reliable information. Reliable information is one of the criteria for financial reporting quality. Of these studies indicate that the effect of internal control is very significant.

Interrelated between internal accountant's competences, manager's commitment to organizations, the implementation of the internal control systems and the quality of financial reporting can be described as follows:

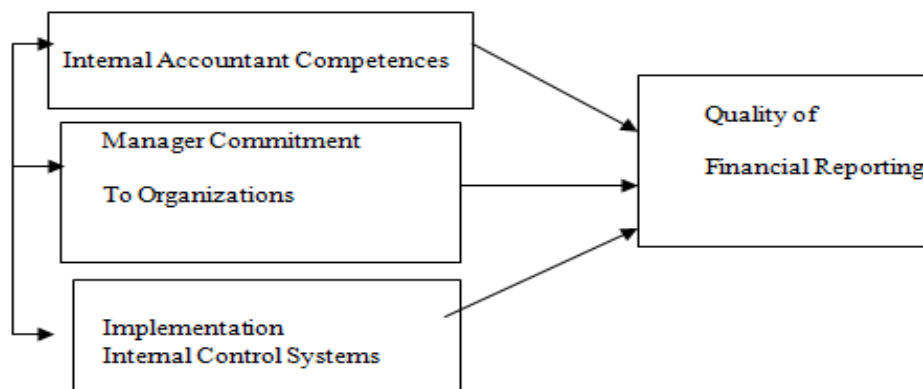


Figure 3.1
Theoretical Framework

IV. HYPOTHESIS

Based on the framework stated previously, it can be compiled following research hypothesis: Internal Accountant's Competences, Manager's Commitment to Organizations and the Implementation of the Internal Control Systems have Positive Impacts on the Quality of Financial Reporting both simultaneously and partially.

V. RESEARCH DESIGN

This is a descriptive-analytical research. This research was conducted through a survey and is grounded. This study uses appropriate statistical research paper for the purpose of causation (causality) either directly or indirectly, by using multiple regression models was intended to obtain empirical evidence, examine and explain the influence of internal accountant's competences, manager's commitment to organizations, the implementation of the internal control systems on the quality of financial reporting. The unit of analysis in this study is the Local Government Unit in Bogor regency. The respondents are the Local Government Unit Leader, the Head of Accounting and the Head of Internal Control Systems.

VI. RESEARCH RESULTS

The results of testing the hypothesis is that there is a positive result simultaneously between the variables of internal accountant's competences, manager's commitment to organizations and the implementation of the internal control systems on the quality of the financial reporting. The partial results of hypothesis testing result that the internal accountant's competences have a positive effect on the quality of financial reporting. The results are consistent with Celviana's research (2010) which states that the competences of human resources have a positive effect on the reliability of the local government financial reporting. Also in line with Fariziah's research (2008) which states that the human resources and organizational team have a significant effect on the quality of financial information. Roviyantie Devi's research (2011) is also in line with research that states that human resources competencies have a significant effect on the quality of local government financial reports while the managers' commitment to the organizations has no effect on the quality of financial reporting. The results are not in line with the research conducted by Silviana (2012) where the research results is that the commitment of heads of regional states affects the quality of local government financial statement. The results are also not consistent with the data on the results of the Audit Board of the Republic of Indonesia on the Local Government Financial Statement which states that the commitment of leadership is one of the factors that affects the quality of financial reporting. The implementation of the internal control systems does not affect the quality of financial reporting. The results are not in line with the majority of previous studies stating that the implementation of the internal control system has a significantly positive effect on the quality of financial reporting. These include studies conducted by Tantriani (2012), Adi Nugroho (2011), Aristanti (2011), Sugita (2011), Gerry Armando, Darya Setya (2010), Desi Indriasari (2008) and HiroTugiman (2000: 131-180)

VII. FIGURES & TABLES

Table 1
One-Sample Kolmogorov-Smirnov Test

		KAI	KMO	SPI	KPK
N		31	31	31	31
Normal Parameters ^{a,b}	Mean	38,55	85,6129	116,2903	45,1613
	Std. Deviation	8,213	9,56270	11,57639	4,11580
Most Extreme Differences	Absolute	,167	,096	,112	,138
	Positive	,103	,083	,104	,120
	Negative	-,167	-,096	-,112	-,138
Kolmogorov-Smirnov Z		,930	,535	,623	,771
Asymp. Sig. (2-tailed)		,352	,937	,832	,592

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Output SPSS versi 17: One Sample Kolmogrov Smirnov

Table 2
Variance Inflation Factor (VIF)

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	23,415	7,365		3,179	,004		
	KAI	,274	,076	,546	3,590	,001	,978	1,022
	KMO	,066	,072	,154	,918	,366	,807	1,240
	SPI	,048	,059	,134	,806	,427	,823	1,215

a. Dependent Variable: KPK

Sumber: Output SPSS versi 17:

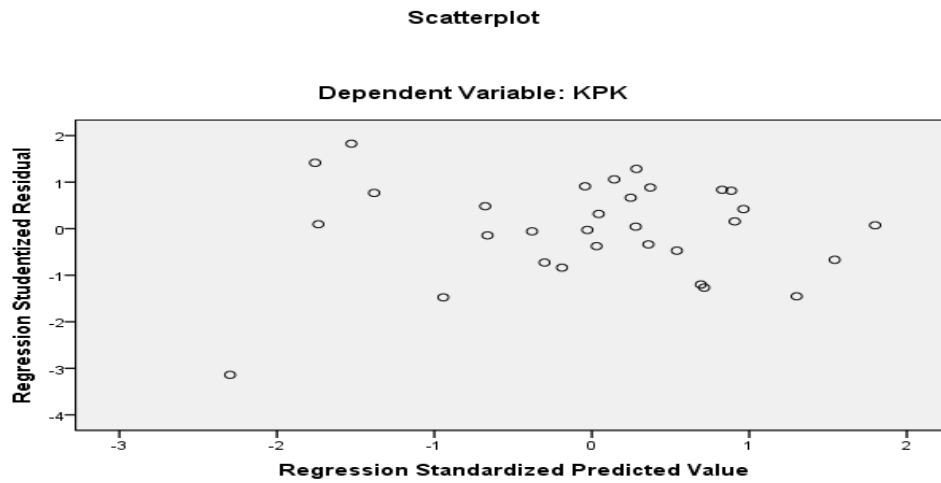


Figure 1
Scatterplot

Table 3
Autokorelation Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin Watson
1	,624 ^a	,389	,321	3,39178	1,998

a. Predictors: (Constant), KAI, KMO, SPI

b. Dependent Variable: KPK

Sumber: Ouput SPSS versi 17: Model Summary

Table 4
Coefisien of Determination(R²) Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin Watson
1	,624 ^a	,389	,321	3,39178	1,998

a. Predictors: (Constant), KAI, KMO, SPI

b. Dependent Variable: KPK

Sumber: Output SPSS versi 17: Model Summary

Table 5
ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	197,582	3	65,861	5,725	,004 ^a
Residual	310,612	27	11,504		
Total	508,194	30			

a. Predictors: (Constant), SPI, KAI, KMO

b. Dependent Variable: KPK

Sumber: Output SPSS versi 17: Regression ANOVA

Table 6
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	23,415	7,365		3,179	,004
	KAI	,274	,076	,546	3,590	,001
	KMO	,066	,072	,154	,918	,366
	SPI	,048	,059	,134	,806	,427

a. Dependent Variable: KPK
Sumber: Output SPSS versi 17: Coefficients

VIII. CONCLUSION

Based on the data analysis and discussion of research results in the previous chapter, it can be concluded as follows: Internal accountant's competences, manager's commitment to organizations and the implementation of the internal control systems simultaneously have a positive effect on the quality of financial reporting in particular on the local government. Internal accountant's competences have a positive effect on the quality of financial reporting. The phenomenon of the low quality of financial reporting, especially in local government is still not well answered by the internal accountant's competences. With good internal accountant competences especially at the local government can improve the quality of financial reporting. Manager's commitment to organizations does not affect the quality of financial reporting as well as the implementation of the internal control systems does not affect the quality of financial reporting.

REFERENCES

- [1] Azwar Abubakar. 2012. Laporan Keuangan Buruk, Pemda Diminta Gandeng BPKP. Jawa Pos 27 Mei 2012.
- [2] Hadi Purnomo. 2011. Laporan Keuangan Pemda Buruk. Bisnis Indonesia 7 Oktober 2011
- [3] Gamawan Fauzi. 2011. Mendagri Kritik Buruknya Laporan Keuangan Daerah. Koran SI. 9 November 2011.
- [4] Enceng, Iestodono, Purwaningdyah. 2008. Meningkatkan Kompetensi Aparatur Pemerintah Daerah Dalam Mewujudkan Good Governance. Jurnal Kebijakan Dan Manajemen PNS, Pusat Pengkajian & Penelitian Kepegawaian BKN.
- [5] Budiono. 2010. Sidang Kabinet Paripurna RI. COSO 1992. Internal Control-Integrated Framework. Committee of Sponsoring Organizations Of The Tread way Commission
- [6] Lawrence B. Sawyer, Mortimer A. Dittenhofer, James H. Scheiner. 2003. Sawyer's Internal Auditing : The Practice of Modern Internal Auditing, 5th Edition. The IIA Research Foundation.
- [7] Hiro Tugiman. 2000. Pengaruh Peran Auditor Internal Serta Faktor-Faktor Pendukungnya Terhadap Peningkatan Pengendalian Internal Dan Kinerja Perusahaan. Disertasi Doktor pada Universitas Padjadjaran Bandung
- [8] Hongjiang Xu, Jeretta H.N.G, daryl Nord, Binshan Lin. 2003. Key issues of Accounting Information Quality Management : Australian case Study. Industrial Management & Data Systems, Volume 103, Issue 7.
- [9] Fariziah Choirunisah. 2008. Faktor-faktor yang mempengaruhi kualitas informasi laporan keuangan yang dihasilkan system akuntansi instansi. Jurnal Laporan Keuangan.
- [10] Hitt, Michael Dan AR. 1999 Strategic Management : Competitiveness & Globalization. Cengage Learning, 10th Edition
- [11] Zemke, R. 1982. Job Competencies: Can They Help You Design Better Training ? Training, Vo.19, No.5, 1982 p 28-31.
- [12] Harris .2005. Cultural Competence Work : A Manual to Put it Into Practice. Multicultural Disability Advocacy Association of NSW.
- [13] Hamell, Gary & CK. 1994. Strategy As a Field of Study : Why Search For A New Paradigm. Strategic Management Journal, Vol.15, Issue Supplement S2, page 5-16.
- [14] Rudianto. 2012. Pengantar Akuntansi – Konsep & Teknik Penyusunan Laporan Keuangan. Adaptasi IFRS. Penerbit Erlangga.
- [15] Mathis, R.L., and Jackson, J.H. 2004. Human Resources Management. International Student Edition. South-Western, a division of Thompson Learning, Thompson Learning is a Trademark Used Herein Under License, In Singapore.
- [16] Burr and Girardi. 2002. Intellectual Capital : More Than The Interaction of Competence & Commitment. Australian Journal of Management Sydney, p.77-78.
- [17] Cohen. 1999. Relationship Among Five Form of Commitment : An Empirical Assessment. Journal of Organizational Behavior . Vol. 2G.p.285-308.
- [18] Eby, L.T, Freeman, D.M, Rush, M.C & Lance, C.E. 1999. Motivational Bases of Affective Organizational Commitment. A Partial Test of A Integrative Theoretical Model. Journal of Occupational Organizational Psychology, 72, 463-483.
- [19] Chang, E. 1999. Career Commitment As A Complex Moderator of Organizational Commitment and Turnover Intention. Human Relations, 52(10): 1257-1278.
- [20] Dzinkowski, R. (2000), The measurement and management of intellectual capital: an introduction, Management Accounting (UK), February, Vol.78, No.2, pp 32-36
- [21] Mary L. Long. 2000. Consumption Values and Relationship : Segmentine The Market For Frequency Programs. Journal of Customer Marketing, 214-232.

- [22] Robert Moeller and Herbert N.Witt. 1999. Brink's Modern Internal Auditing , Fifth Edition, Published Simultaneously in Canada.
- [23] Konrath, Laweey F., 2002. Auditing Concepts and Applications, a Risk-AnalysiApproach, 5th Edition, West Publishing Company
- [24] Boynton William C., Raymon N.Jhonson, Walter G. &. Kell, 2006. Modern Auditing. 8th Edition.USA. Richard D. Irwin Inc.
- [25] Arens. Alvin A., Elder, Randal J., Beasley, Mark S. 2006. Auditing And Assurance Services: An Integrated Approach. Prentice Hall
- [26] Iman Mulyana. 2010. Manajemen Dan Kehidupan Manusia. Edisi 1, ISBN : 1452887659.
- [27] Heizer and Render. 2010. Principles of Operations Management, 8th Edition. Prentice Hall.
- [28] Huang,K.T.,Lee,Y.W., & Wang,R.Y. 1999. Quality Information and Knowledge. Upper Saddle River, NJ: Prentice Hall PTR.
- [29] Paul Lillrank. 2003 .The quality of information. International Journal of Quality & Reliability Management, Vol. 20 Iss: 6, pp.691 – 703.
- [30] Hilton Platt. 2011. Managerial Accounting. Global Edition. McGraw-Hill.
- [31] Azhar Susanto. 2004. Sistem Informasi Manajemen. Bandung, Linggar Jaya.
- [32] Celviana Winidyaningrum & Rahmawati.2010. Pengaruh Sumberdaya manusia dan pemanfaatan teknologi informasi terhadap keterandalan dan ketepatanwaktuan pelaporan keuangan dengan variable intervening pengendalian internal akuntansi.SNA XIII Purwokerto
- [33] Hornby .2000. Managing Knowledge Worker : New Skill and Attitudes to Unlock The Intellectual Capital in Your Organization. New York, John Willey and Son.
- [34] Lee and Olshfski. 2002. Employee Commitment and Firefighters : It's My Job. Public Administration Review, Colume 62.p 108-114.
- [35] Mowday,R.T. 1987. Motivation and Work Behavior, 4th Edition. New York : Mc.Graw-Hill.
- [36] Mahmudi. 2010. Manajemen Kinerja Sektor Publik .Edisi Kedua. UPP STIM YKPN.
- [37] Rorita Lim. 2007. Upaya Pendeteksian dan Pencegahan Fraud Bagi Perusahaan Multinasional : Babak Baru Akuntabilitas, EBAR, Economic Business & Accounting Review.
- [38] Devi Rovyantie .2011. Pengaruh kompetensi sumber daya manusia dan penerapan system akuntansi keuangan daerah terhadap kualitas laporan keuangan daerah. Journal UNSIL Tasikmalaya.
- [39] Silviana. 2012.Pengaruh Komitmen Kepala Daerah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Di Propinsi Jawa Barat. Seminar Nasional Akuntansi dan Bisnis. Universitas Widyatama.
- [40] Tantriani Sukmaningrum.2012. Analisis faktor-faktor yang mempengaruhi kualitas informasi laporan keuangan pemerintah daerah (Studi empiris pada Pemerintah Kabupaten dan Kota Semarang.Unpublished Thesis UNDIP.
- [41] M. Adi Nugroho .2011. Pengaruh Penerapan Sistem Pengendalian Internal Pemerintah Terhadap Kualitas Laporan Keuangan Dinas Dan Lembaga Teknis Daerah. Unpublised Thesis S1 UNPAD.
- [42] Aristanti Widyaningsih. 2011. Hubungan Efektifitas Sistem Akuntansi Keuangan Daerah Dan Pengendalian Intern Dengan Kualitas Akuntabilitas Keuangan Melalui Kualitas Informasi Laporan Keuangan Sebagai Variabel Intervening. Unpublished Thesis UNPAD.
- [43] Sugita Hamdani.2011. Pengaruh Sistem Pengendalian Intern Dan Penerapan Prinsip Pengelolaan Keuangan Daerah Terhadap Kualitas Laporan Keuangan Daerah. JBPTUNIKOMPP.
- [44] Gerry Armando. 2013. Pengaruh Sistem Pengendalian Intern Pemerintah dan Pengawasan Keuangan Daerah Terhadap Nilai Informasi Laporan Keuangan Pemerintah Jurnal Akuntansi, Vol.1 No.1.
- [45] Darya Setya Nugraha & Apriyanti Susanti. 2012. The Influence of Internal Control System to The Reliability of Local Government Financial Statement (Case study at Pemerintah Provinsi Jawa Barat).Journal from JBPTPPOLBAN.
- [46] Desi Indriasari & Ertambang Nahartyo. 2008. Pengaruh kapasitas sumberdaya, pemanfaatan teknologi informasi dan pengendalian intern akuntansi terhadap nilai informasi pelaporan keuangan pemerintah daerah.SNA XI Pontianak.
- [47] Imam Gozali.2012. Aplikasi Analisis Multivariate Dengan Program IBM SPSS 20. Badan Penerbit Universitas Diponegoro. Semarang.