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THE CONTRIBUTION OF INFORMATION TECHNOLOGY UTILIZATION, INTERNAL CONTROL, AND ORGANIZATIONAL COMMITMENT WITH SUBJECTIVE NORMS AS A MODERATING VARIABLE IN INDONESIA

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ABSTRACT
The aim of this study is to prove the effect of information technology utilization, internal control, and organizational commitment with subjective norms as a moderating variable on the quality of Local Government financial statements in Indonesia. The population in this study is Regional Apparatus Organization (*Organisasi Perangkat Daerah* or OPD) of Jakarta Province and Banten Province with a sample of 34 OPD. The research data was obtained by distributing questionnaires directly to 34 OPD and then analyzed using Multiple Linear Regression test with the help of SPSS (Statistic Product and Service Solution) program version 25. The results show that information technology, internal control, and organizational commitment have a significant positive effect on the quality of financial statements and subjective norms moderate the effect of information technology utilization, internal control, and organizational commitment on the quality of financial statements.

KEY WORDS
Information technology utilization, internal control, organizational commitment, subjective norms, and financial statement quality.

The quality of financial statements is influenced by many factors. Information technology utilization, internal control, organizational commitment, and subjective norms are some of the factors that affect the quality of financial statements. This study focuses on the quality of financial statements created and managed by Local Governments in Indonesia, represented by Jakarta Province and Banten Province. In Indonesia, the decentralization of government management in the region and the demands of the community for transparency and accountability push the government, both Central Government and Local Government, to create a more transparent and accountable financial management system. This is explained in Law number 17 of 2003 concerning State Finances and Law number 9 of 2015 concerning. To achieve transparency and accountability in the financial management system, the government needs to submit accountability reports in the form of financial statements.

Kulsum & Syah (2017) examined the effect of service quality on loyalty with patient satisfaction as a moderating variable at Balaraja Hospital Tangerang, Banten. Similar to Kulsum & Syah (2017), this study focuses on the quality of financial statements related to information technology utilization, internal control, and organizational commitment with subjective norms as a moderating variable.

On the one hand, Ginanjar & Syah (2019) discussed the lean government concept that really needs to be applied to government organizations. In line with that, this study also examines the quality of financial statements which is influenced by many factors including internal and external factors.

This study reviews the quality of financial statements in Indonesia, especially on the Regional Apparatus Organization (*Organisasi Perangkat Daerah* or OPD) of Jakarta and Banten. It investigates the contribution of information technology utilization, internal control, and organizational commitment with subjective norm as the moderating variable to the quality of the financial statements. The researchers conducted this study at the OPD of Jakarta and Banten because both provinces got a Qualified Opinion (*Wajar Dengan Pengecualian* or WDP) from the Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan* or BPK) in 2016 which means that the financial statements are still reasonable but there are notes that need to be improved. Therefore, the researchers are interested to examine the OPD of Jakarta and Banten. The researchers added subjective norms as a moderating variable between the variables which influence the contribution of information technology utilization, internal control, and organizational commitment to the quality of financial statements in Indonesia which in this study is represented by the OPD of Jakarta Province and Banten Province.

The Government Regulation number 71 of 2010 concerning the Application of Accounting System mentioned that the financial statements of the Central Government and Local Government are gradually encouraged to apply accrual-based accounting and no later than the reports in 2015. The form of accountability reports for local financial management for one fiscal year is in the form of Local Government Financial Statements (*Laporan Keuangan Pemerintah Daerah* or LKPD). The LKPD must follow SAP in accordance with Government Regulation number 71 of 2010 to be more accountable and have a higher quality.

Information technology utilization, internal control, organizational commitment, and subjective norms are believed to have an influence on the quality of financial statements. With its potential for wide utilization and rapid advancement, information technology can open opportunities for various parties to access, manage, and use regional financial information quickly and accurately. The mandatory use of information technology by the Central Government and Local Government is regulated in Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems. The development of information and communication technology is intended to improve relations between the government and other parties.

Previous research conducted by Bulutoding et al. (2018) emphasized that information technology has a very important role in the implementation of regional financial statements because it creates effective and efficient financial statements. Limbong et al. (2019) also stated that internal control is needed for both profit-oriented and non-profit oriented organizations to achieve company goals. Moreover, Appah & Wosowei (2016) found that the level of education has a positive and significant effect on the implementation of Local Government financial statements. They also proposed to analyze organizational commitment because of the higher the organizational commitment, the better the quality of financial statements.

This study is expected to be a reference for scientific studies focusing on the effect of information technology utilization, internal control, and organizational commitment to the quality of Local Government financial statements moderated by subjective norms. It is intended to provide information and an overview of the variables in this study to improve the quality of Local Government financial statements.

LITERATURE REVIEW

Quality is defined as the suitability with standards; is measured based on the degree of non-conformity; and is achieved through inspection (Iman Mulyana 2010: 96). Referring to the Government Regulation number 71 of 2010, a financial statement is structured reports on the financial health and transactions carried out by a reporting entity. A financial statement is the output of an accounting system that provides financial information for organizational/individual parties for the basis of decision-making. In addition to providing financial information, a financial statement is also useful as a tool for performance accountability and evaluation, especially in terms of financial performance.

Not only useful for information processing and storage (hardware and software such as a computer), information technology also functions as a means of information distribution. Computers as one component of information technology are tools that can multiply human abilities and do things that cannot be done by humans.

Internal control is defined as integrated organizational structure, methods, and measures to maintain the wealth of the organization, check the accuracy and reliability of accounting data, promote efficiency, and encourage management policies. This definition emphasizes the objectives to be achieved and not on the elements that build the system. By that, this type of internal control is applicable for companies that process information either manually, with bookkeeping machines, or with computers.

Based on the explanation from Kreitner and Kinicki (2010), commitment is an agreement to do something for oneself and other individuals, groups, or organizations. Schemerhorn, Hunt, Obsborn, and Uhl Bien (2011) underlined that commitment is an individual's loyalty to the organization. High organizational commitment can help the members to identify the organization. It is the commitment of the members to stand, actively involved, and contribute to the organization. High commitment will create a sense of belonging so that there is an attachment of the members to the organization (Widari & Sutrisno, 2017). The measurement of the research variables is explained in the research methodology.

The grand theory in this study is Stewardship Theory which is part of the Agency Theory (Donaldson and Davis, 1991). Stewardship Theory describes a situation where managers are not motivated by individual goals but rather on the main goals (outcomes) for the benefit of the organization. The theory assumes that there is a strong relationship between organizational satisfaction and success. Organizational success illustrates the utility maximization of the principals and management. This means that maximizing the utility of both groups will ultimately maximize the interests of individuals in the organization.

This theory describes a strong relationship between organizational satisfaction and success. The success in an organization can be achieved by maximizing the utility of the principals and management. Stewardship Theory can be applied in accounting research focusing on public organizations such as government organizations and other non-profit organizations. To achieve that goal, Local Government must clearly and fully disclose the accounting data and other relevant information in the preparation of LKPD. LKPD made by the Local Government will be useful for various parties who need these financial statements. Certain parties can use the LKPD to make economic decisions.

Stewardship Theory departs from the perspective of financial management thinking which is based on many psychological and sociological theories. In the management of Stewardship Theory, organizational management is focused on harmonizing capital owners (principle) and capital managers (stewards) in achieving common goals. Stewardship Theory in accounting explains a construct of leadership and communication patterns between shareholders and management. It also can be in the form of a relationship between executive managers and division managers in a company with situational mechanisms which include management philosophy, organizational culture differences, and leadership strategy to achieve common goals without blocking each other's interests.

The Relationship between Information Technology Utilization and Financial Statement Quality

In the Government Regulation number 56 of 2005 concerning Regional Financial Information Systems, it is stated that Central Government and Local Government are obliged to develop and take advantage of information technology advancement to increase the regional financial management ability and distribute Regional Financial Information to public services. Ondang et al. (2018) reinforced that with the rapid advancement and potential of wide utilization, information technology can open opportunities for various parties to access, manage, and utilize regional financial information quickly and accurately. Not only useful in a computer for information processing and storage (hardware and software), information technology also functions as a means of information dissemination.

A previous study conducted by (Silaban et al. 2018) explained the importance of compensation and organizational commitment to employee turnover in an organization. It can be said that compensation and organizational commitment are two important things that give a significant contribution to the turnover of employees in an organization.

Kulsum & Syah (2017) also suggested that the quality of company services can be supported by the use of information technology. This study suspected that there is a positive influence on the use of information technology on the quality of financial statements so that the first hypothesis can be formulated as follows:

H1: Information technology utilization has a positive effect on the quality of financial statements.

The Relationship between Government Internal Control System and Financial Statement Quality

Internal control is a way to direct, monitor, and measure the resources of an organization. It plays an important role in the prevention and detection of fraud. Internal control consists of policies and procedures used to achieve goals and guarantee/provide reliable financial information. Besides that, internal control also ensures that the system is in compliance with the applicable laws and regulations. At the organizational level, the objectives of internal control are related to the reliability of financial statements, timely feedback on the achievement of operational and strategic objectives, and compliance with the laws and regulations (Olatunji Olaoye, 2017).

The ability of the government to fulfill all its obligations both in the short and long term planning needs to be analyzed to form solvency. This can be seen from the research of (Hero et al. 2018) in the Special Region of Yogyakarta which pointed out that a solvency analysis is highly critical.

Silaban & Syah (2018) agreed that one of the causes of employee turnover intention in either private or government organizations is the lack of internal control. For this reason, this study assumes that the government's internal control system has a positive effect on the quality of financial statements. This means that the better the government's internal control system, the better the quality of financial statements. Therefore, the second hypothesis in this study is:

H2: The government's internal control system has a positive effect on the quality of financial statements.

The Relationship between Organizational Commitment and Financial Statement Quality

In Local Government environment, committed employees/officials are needed to optimize all the information they have in order to produce sound and reliable financial statements. Suryanto et al. (2019) revealed that government institutions that are committed to presenting their financial statements will always strive to make good quality information and financial statements that are in accordance with applicable laws and regulations. Thus, the good organizational commitment will produce accurate, relevant, and reliable financial statements.

By looking at the results of Limbong et, al. (2019), new and growing companies need to analyze management risks including financial risks, marketing risks, as well as technical and operational risks to achieve company goals.

Silaban & Syah (2018) also wrote that organizational commitment has a big impact on the organization. In line with that finding, this study believes that organizational commitment has a positive effect on financial statement quality.

Therefore, the next research hypothesis is:

H3: Organizational commitment has a positive effect on the quality of financial statements.

The Relationship between Information Technology Utilization and Financial Statement Quality Moderated by Subjective Norms

The research of information technology utilization and its effect on the quality of local government financial statements from Bulutoding et al., (2018) noted that information technology has a positive effect on the quality of financial statements. Limbong et al., (2019) also showed that information technology utilization positively influences the quality of financial statements.

Marketing Strategy should be done primarily in new companies so that the goals can be achieved effectively and efficiently. Previous research has provided a finding that it is useful for the development of the company, especially newly established and growing companies (Yuniarti *et al*., 2018).

Ginanjar & Syah (2019) illustrated that the concept of good governance is not only

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supported by information technology but also the good attitudes and norms of all communities in the organization. Henceforth, this study clarifies that subjective norms can moderate the positive influence of information technology utilization on the quality of financial statements. Based on the description above, the fourth hypothesis in this study is:
H4: Information technology utilization has a positive effect on the quality of financial statements with subjective norms as a mediating variable.

The Relationship between Government Internal Control System and Financial Statement Quality Moderated by Subjective Norms

Government Regulation number 60 of 2008 article 2 states that the control of government administration is carried out based on the Government Internal Control System (*Sistem Pengendalian Intern Pemerintah* or SPIP). SPIP aims to provide adequate confidence in the effectiveness and efficiency of achieving the goals of government administration, reliability of financial statements, safeguarding state assets, and compliance with laws and regulations as already explained by (Yuniati Santi, Syah & Darmansyah, 2017).

Bulutoding et al. (2018) confirmed that internal control has a positive effect on the quality of financial statements. Limbong et al. (2019) also put across that internal control positively affects the quality of financial statements.
Based on the explanation from Sunaryanto & Syah (2018), good governance is supported by a good attitude and compliance. Thus, this study accounts that the government's internal control system has a positive effect on the quality of financial statements moderated by subjective norms. The fifth research hypothesis can be seen in this following section:
H5: The government's internal control system has a positive effect on the quality of financial statements with subjective norms as a mediating variable.

The Relationship between Organizational Commitment and Financial Statement Quality Moderated by Subjective Norms.

Organizational commitment is the commitment of the members to stand, actively involved, and contribute to the organization. High commitment will create a sense of belonging so that there is an attachment of the members to the organization (Widari and Sutrisno, 2017). Noprial (2015) supported that organizational commitment has a positive effect on the quality of financial statements. It can be concluded that organizational commitment influences the quality of financial statements positively (Widari and Sutrisno, 2017).

Limbong et al. (2019) noted that new and growing companies need to analyze management risks including financial risks, marketing risks, as well as technical and operational risks to achieve company goals.

The concept of recording fixed assets has always been a crucial problem in government so that the recording, valuation, and presentation of fixed assets in the government can be measured at its proper value by using strategies, allocation of funds, and appropriate financial measurements (Hartanto, Agung, Syah, 2019).

Silaban & Syah (2018) affirmed that organizational commitment has a good contribution if it is supported by compliance with the organizational policies of all leaders and employees in the organization. From here, the next research hypothesis is as follows:
H6: Organizational commitment has a positive effect on the quality of financial statements with subjective norms as a mediating variable.

Based on the theoretical basis and previous research above, the dependent variable in this study is the quality of financial statements. While on the other hand, the hypothesis in this study is developed on the independent variables such as information technology utilization, internal control, and organizational commitment. Subjective norms act as a moderating variable in this study.

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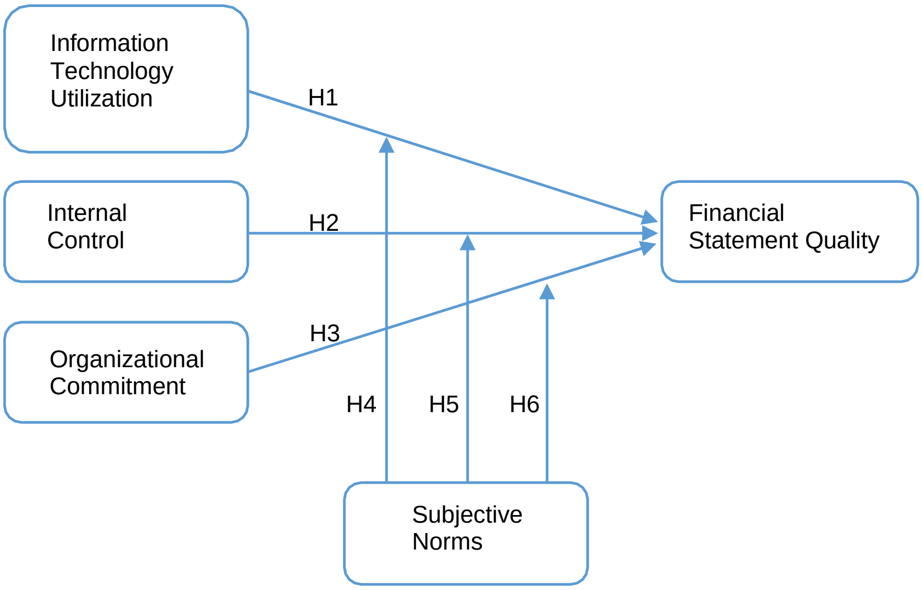

Figure 1 – Conceptual Framework
Source: Processed Data (2020)

METHODS OF RESEARCH

A quantitative approach is used as the design of the study because it requires a systematic approach of influence between the variables that focuses on testing the hypothesis by using statistical tools to perform the test. In this study, there were five variables consisting of the quality of local government financial statements as a dependent variable; information technology utilization, internal control, and organizational commitment as independent variables; and subjective norms as moderating variable.

The respondents in this study were the employees in Jakarta and Banten Provinces. They were chosen as respondents because the financial statements of Jakarta and Banten got a Qualified Opinion (*Wajar Dengan Pengecualian* or WDP) from BPK. The population used was all financial management staff of 34 OPD in Indonesia which was represented by Jakarta and Banten.

The sample of the study was 34 OPD in Indonesia represented by Jakarta (17 OPD) and Banten (17 OPD). Jakarta and Banten were chosen because the financial statements got a WDP from BPK.

RESULTS AND DISCUSSION

The object of this research is 34 OPD in Indonesia represented by Jakarta Province and Banten Province including: General Administration Assistant of the City (*Asisten Administrasi Umum Kota*), Regional Development Planning Agency (*Badan Perencanaan Pembangunan Daerahi* or BAPPEDA), Regional Financial and Asset Management Service (*Dinas Pengelolaan Keuangan dan Aset Daerah* or DPKAD), Public Housing and Settlement Areas Service (*Dinas Perumahan Rakyat dan Kawasan Permukiman)*, Secretariat of Regional Representative Council (*Dewan Perwakilan Rakyat Daerah* or DPRD), Inspectorate, Population and Civil Registration Service (*Dinas Kependudukan dan Pencatatan Sipil*), Manpower and Transmigration Service (*Dinas Tenaga Kerja dan Transmigrasi*), Agriculture Service (*Dinas Pertanian*), Communication and Information Technology Service (*Dinas Komunikasi dan Informatika*), Education and Culture Service (*Dinas Pendidikan dan Kebudayaan*), Tourism Service (*Dinas Pariwisata*), Environment Service (*Dinas Lingkungan Hidup*), Industry, Trading, and Small and Medium Enterprise Service (*Dinas Perdagangan Industri Dan Koperasi Usaha Kecil dan Menengah*), Public Works and Spatial Planning Service (*Dinas Pekerjaan Umum dan Penataan Ruang)*. In this study, multiple regression analysis was used to test the effect of independent variables on the dependent variable which is the effect of information technology utilization, internal control, and organizational commitment on the quality of financial statements moderated by subjective norms.

This study shows that the data is normally distributed for the dependent, independent, and moderating variables. The results of the data normality test and the classical assumption test point out that the data is > 0.05. Therefore, it can be said that the variables in this study are feasible to perform regression tests, both partial t-test or moderating test on the dependent variable.

The regression analysis of the independent variables on the dependent variable is illustrated in the regression equation below:

$$KLKPD = 0.092 + 0.007TI + 0.009PI + 0.286KO$$

From there, the results show that information technology utilization has a positive and significant effect on the quality of financial statements with a value of 0.010<0.05; internal control has a positive and significant effect on the quality of financial statements with a value of 0.019<0.05; organizational commitment has a positive and significant effect on the quality of financial statements with a value of 0.0 23<0.05; and subjective norms are proven to moderate the effect of information technology by 0.028<0.05, internal control by 0.022<0.05, and organizational commitment by 0.017<0.05 to the quality of financial statements.

Information technology utilization has a positive and significant effect on the quality of financial statements. This result is in contrast with the results from Butarbutar et al. (2019); and Karani et al. (2019) which assumed that the use of technology has no effect on the implementation of financial statements so that the quality of financial statements is not determined by the use of information technology but is more influenced by the intellectual intelligence of human resources in the organization.

However, this result is consistent with the research from Olatunji Olaoye (2017); Bulutoding et al. (2018); and Limbong et al. (2019) which explained that the implementation of financial statements will succeed if it maximizes the use of information technology so that financial statements will be more effective and efficient.

Internal control has a positive and significant effect on the quality of financial statements. This is different from the finding of Appah & Wosowei (2016), and Dewi et al. (2019) which highlighted that internal control has no effect on the effectiveness and efficiency of financial statements. This, in turn, will lead to the poor quality of the financial statements produced. Higher internal control does not necessarily create effective and efficient financial statements.

On the one hand, Hartanto & Syah (2019); and Suryanto et al. (2019) agreed that higher internal control in Local Government will make effective and efficient financial statements. Due to this organization's internal control process, the operational costs will be reduced and the loyalty of the members will be increased.

Not only information technology utilization and internal control, but organizational commitment also has a positive and significant effect on the quality of financial statements. This result is argued by Limbong et al. (2019) that organizational commitment does not affect the quality of financial statements because good financial statements will only be produced by the expertise of human resources in the organization.

Whereas, Bulutoding et al. (2018) had a similar finding that organizational commitment has a positive and significant effect on the quality of financial statements. High organizational commitment will provide a stimulus to the finance department, especially to produce qualified financial statements that are in accordance with the standards.

Subjective norms moderate the effect of information technology utilization on the quality of financial statements. Yuniati, Syah, Darmansyah (2017) and Butarbutar et al. (2019) proved that subjective norms will provide motivation for employees to use information technology in producing good financial statements.

This is supported by the research of Limbong et al. (2019) saying that subjective norms are able to convince employees to create effective and efficient financial statements through expertise in the use of information technology.

Subjective norms moderate the effect of internal control on the quality of financial statements. This notion is contradictory to Suryanto et al. (2019) which believed that subjective norms are not the only factor that moderates internal control on the quality of financial statements. He asserted that if subjective norms are often used in decision-making, then the internal control would be difficult to do.

Bulutoding et al. (2018), on the other hand, wrote that subjective norms will affect the behavior of employees in the organization to conduct internal control so that the making of financial statements can be achieved effectively and efficiently.

Last but not least, subjective norms moderate the effect of organizational commitment on the quality of financial statements. This finding is not in line with the results of Karani et al. (2019) that subjective norms do not moderate the effect of organizational commitment on the quality of financial statements.

Similar to Kulsum & Syah (2017), this study found that subjective norms act as a moderating variable for the effect of organizational commitment on the quality of local government financial statements. This is formed because employees are motivated to be loyal to the organization which in turn will influence the organizational commitment. With good organizational commitment, the financial statements can be effective and efficient.

CONCLUSION

The results of multiple regression analysis tests from 34 OPD in Jakarta and Banten indicate that information technology utilization, internal control, and organizational commitment have a positive and significant effect on the quality of financial statements. Besides that, it can be concluded that subjective norms moderate the effect of information technology utilization, internal control, and organizational commitment on the quality of financial statements.

For Local Governments in Indonesia, especially Jakarta Province and Banten Province, it is expected to consider the level of effectiveness and efficiency of information technology utilization, internal control, organizational commitment, and subjective norms that have been done in this study to improve the quality of financial statements. The variables in this study can also be used as a reference for Local Government to obtain empirical information about the quality of financial statements so that it can meet the standards of Unqualified Opinion (*Wajar Tanpa Pengecualian*).

Further research is hoped to add other variables such as human resource expertise, financial standards and regulations, as well as other factors that can improve the quality of local government financial statements, especially in Indonesia.

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