

## Financial Report Quality and Organizational Commitment in West Java's Accountability System

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### **Abstrak**

**Tujuan** – Penelitian ini dirancang untuk menyelidiki dampak kualitas laporan keuangan serta tingkat komitmen organisasi terhadap efektivitas sistem akuntabilitas kinerja di instansi pemerintahan, dengan fokus khusus pada Pemerintah Provinsi Jawa Barat.

**Desain/Metodologi/Pendekatan** – Penelitian ini mengadopsi metode kuantitatif dengan pendekatan deskriptif dan asosiatif untuk mengeksplorasi hubungan antar variabel. Data dikumpulkan melalui penyebaran kuesioner kepada 76 pegawai yang bekerja di Satuan Kerja Perangkat Daerah (SKPD) di wilayah Provinsi Jawa Barat. Teknik sampling jenuh diterapkan dalam pemilihan sampel, sementara analisis data mencakup pengujian validitas dan reliabilitas, serta penerapan analisis regresi linear berganda untuk mengidentifikasi hubungan kausal antara variabel yang diteliti.

**Temuan** – Temuan penelitian ini mengindikasikan bahwa terdapat pengaruh positif dari kualitas laporan keuangan terhadap sistem akuntabilitas kinerja, di mana dimensi relevansi dan keandalan memainkan peran yang signifikan. Selain itu, komitmen organisasi juga menunjukkan dampak positif, dengan penekanan khusus pada dimensi komitmen afektif dan komitmen normatif. Secara keseluruhan, baik kualitas laporan keuangan maupun komitmen organisasi secara simultan memberikan kontribusi yang signifikan terhadap peningkatan sistem akuntabilitas kinerja di instansi pemerintahan.

**Keterbatasan/implikasi Penelitian** – Walaupun hasil penelitian ini mengungkapkan adanya pengaruh positif, terdapat beberapa dimensi dalam proses penganggaran dan evaluasi kinerja yang masih memerlukan perbaikan. Oleh karena itu, disarankan agar pemerintah daerah memprioritaskan peningkatan keandalan laporan keuangan, memperkuat komitmen jangka panjang para pegawai, serta meningkatkan efektivitas dalam pengukuran dan evaluasi kinerja guna mencapai tujuan organisasi secara proporsional dan menyeluruh.



**Kata Kunci:** *Kualitas Laporan Keuangan, Komitmen Organisasi, Pemerintah Provinsi Jawa Barat, Pengukuran Kinerja, Sistem Akuntabilitas Kinerja*

## Abstract

**Purpose** – The principal objective of this study is to investigate how the quality of financial statements, alongside the stage of organizational commitment, affects the performance accountability system inside of government institutions operating under the auspices of the West Java Provincial Government.

**Design/methodology/approach** – This study adopts a quantitative methodology characterised by both descriptive and associative approaches. The data collection procedure was carried out by means of questionnaires distributed to a specimen comprising 76 employees by the Regional Device Work Units (Satuan Kerja Perangkat Daerah—SKPD) inside of West Java Province. Employing a saturation sampling technique, the study undertook data analysis that included validity and reliability testing as well as multiple linear regression analysis.

**Findings** – the outcomes of the study reveal that the quality of financial statements exerts a favorable effect on the performance accountability system, by the dimensions of relevance and reliability identified as particularly significant factors in this relationship. Additionally, organizational commitment has also been found to favorably affect performance accountability systems, particularly in the dimensions of affective commitment and normative commitment. Collectively, the quality of financial statements and organizational commitment significantly impact the performance accountability system of government institutions.

**Research limitations/implications** – Although the outcomes indicate a favorable impact, the study also reveals that several dimensions inside of budgeting and performance measurement still need improvement. Therefore, it is recommended that local governments focus on enhancing the reliability of financial statements, strengthening long-term employee commitment, and improving performance measurement and evaluation to meet all organizational objectives proportionally.

**Keywords:** *Financial Statement Quality, Organizational Commitment, Performance Accountability System, Performance Measurement, West Java Provincial Government*

## Introduction

The government as the manager of state finances holds a great responsibility to realise good and transparent financial governance. This aligns with the stipulations set forth in Article 33, paragraph (1) of the 1945 Constitution of the Republic of Indonesia, that asserts that the national economy is organised as a collaborative endeavour founded upon the principles of kinship. Managing the finances of a large country like Indonesia certainly requires

complex systems and rules. Consequently, the establishment and impactful management of a robust state financial system serve as a crucial element in fulfilling the responsibilities and functions of the government, whilst simultaneously fostering development and enhancing the welfare of the populace.

Before Indonesia became a fully sovereign country, the state financial management system referred to the Indische Comptabiliteitswet (ICW) Stbl. 1925 Number 448 that was later changed to Law

No. 9 of 1968. Over time, the state financial management system underwent various changes, one of which was through reforms in the field of state finance. This reform heralded the inception of three legislative packages pertaining to the realm of state finance, namely: Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 regarding the State Treasury, and Law No. 15 of 2004 addressing the Audit of State Financial Management and Accountability. The hope of this reform is to encourage a Quality, accountable and transparent state financial management system.

In the realm of financial reporting, Government Regulation No. 8/2006 of the Republic of Indonesia concerning the Financial and conductance Reporting of Government Agencies stipulates that the financial statements produced by both central and local governments must incorporate supplementary information detailing the conductance of government agencies. This is essential to guarantee that the utilised budget yields optimal outcomes, aligning by the transformation in the budgeting paradigm that emphasises explicit conductance measurements, including the outputs and outcomes associated by each programme.

To this end, there is a necessity for a conductance accountability system for Government Agencies that is seamlessly integrated by the strategic planning system, the budgeting framework, and the government accounting system. This new system aims to supersede Presidential Instruction No. 7 of 1999 regarding the conductance Accountability of Government Agencies, thereby facilitating the generation of integrated and comprehensive reports.

In accordance by Article 1, paragraph (1) of Presidential Regulation No. 29 of 2014 pertaining to the Government Agency conductance Accountability System (SAKIP), it is delineated that SAKIP constitutes a methodical collection of activities, instruments, and procedures aimed at assessing and measuring the

conductance of government agencies (Perpres 29, 2014). It is anticipated that SAKIP will play a significant role in enhancing the accountability and conduct of these agencies.

In order to enhance the transparency and accountability of state financial management, the government additionally formulates accounting policies through the establishment of Government Accounting Standards (SAP), that are intended to provide fundamental guidelines for the preparation of financial reports for government entities at both the central and regional stages. This initiative aligns with the provisions outlined in Article 2, paragraph (2) of Presidential Regulation No. 29 of 2014, that stipulates that the application of the Government Agency conductance Accountability System (SAKIP) must be conducted in harmony by the Government Accounting System.

The Quality of government financial statements may be assessed through the evaluations rendered by the Supreme Audit Agency (BPK), that offers an authoritative opinion regarding the fairness of the reports in question. The West Java Provincial Government has achieved an Unqualified Opinion (WTP) for 13 consecutive years, which demonstrates a commitment to producing financial statements in accordance with SAP.

According to Cavalluzzo and Ittner (2004) in Rizky (2016), there are several factors that affect conductance accountability, including information systems, organizational commitment, and organizational culture. Success or failure in realising conductance accountability can be affected by how well information is delivered to the organisation, that in turn is affected by organizational commitment.

The presence of quality human resources constitutes a pivotal factor in the impactive management of government agencies' conductance. A strong organizational commitment demonstrated by employees is likely to enhance individual

conductance, thereby favorably influencing the overall conductance of local government. This principle is underscored by Law No. 20 of 2023 regarding the State Civil Apparatus, which mandates that ASN employees cultivate the motivation necessary to deliver high-Quality public services (Undang-undang Nomor 20, 2023).

Referring to several previous studies, there are still some differences in research findings, commonly referred to as research gaps. For instance, regarding the variable of organizational commitment to SAKIP, Safryani & Masdjojo (2022) found a significant and positive influence on the performance of the Pekalongan City government. In contrast, a study by Wulandari & Afriyenti (2022) stated that organizational commitment does not have a significant effect on the effectiveness of SAKIP implementation in Padang City.

Furthermore, concerning the variable of financial report quality in relation to SAKIP, the study by Mudrikah & Ali (2020) concluded that the quality of financial reports does not significantly affect the accountability of government agency performance. On the other hand, a study conducted by Ridzal (2020) concluded that financial report quality has a positive and significant effect on the accountability of government agency performance.

In light of the aforementioned background, the formulation of the study problem is presented as follows, the application of financial statement quality within the West Java Provincial Government demonstrates a serious commitment to accountability and transparency in regional financial management, as reflected in the adherence to accrual-based government accounting standards and improvements in the timeliness, completeness, and reliability of financial information. Simultaneously, organizational commitment plays a vital role in supporting good governance, seen through employee loyalty, willingness to exceed expectations, and active participation in achieving strategic goals, all reinforced by a

culture of integrity and professionalism. The accountability system across government agencies has been implemented with promising progress, though challenges remain in ensuring consistency and depth; this system involves performance planning, reporting, and evaluation, requiring agencies to transparently justify their budget usage and performance outcomes to the public. Both the quality of financial reports and organizational commitment, whether partially or simultaneously, significantly influence the accountability system's effectiveness, where accurate financial information supports performance evaluation, and strong internal commitment drives responsible execution—together enhancing governance and public trust in the provincial administration.

The aim of this study is to acquire data and information concerning the effect exerted by the quality of financial reports and the stage of organizational commitment on the conductance accountability system inside of the agencies of the West Java Provincial Government. The objectives of this study are as follows, the objectives of this study are: to understand the application of the quality of financial reports within the West Java Provincial Government; to examine the implementation of organizational commitment in the West Java Provincial Government; to explore the application of the conductance accountability system across its governmental agencies; and to analyze the partial and simultaneous effects of financial report quality and organizational commitment on the effectiveness of the accountability system within these agencies.

## **Literature Review and Hypothesis**

### **Stewardship Theory**

The main theory underlying this study is Stewardship Theory proposed by Donaldson, L. & Davis, J. (1991). This theory explains that management in organisations is not motivated by self-

interest, but rather by common goals that prioritise outcomes for the organisation. Stewardship theory assumes that there is a close relationship among satisfaction and organizational success, that is measured through the maximisation of group utility that will ultimately benefit individuals in the organisation. This theory assumes that human nature will endeavour to act responsibly, trustworthily, by high integrity and honesty. In this context, management is seen as a party acting for the benefit of the organisation by the principle of trust given by those who have authority, and is expected to carry out tasks by full responsibility.

The application of this theory in government can be found in local governments that are entrusted by the public to manage local budgets and carry out public functions. Local governments as stewards have the responsibility to convey clear information about organizational conductance and financial accountability through quality financial reports. Thus, employee commitment in the organisation is very crucial because devoid of high commitment, organizational goals and success cannot be achieved.

### **Quality of Financial Statements**

According to Government Regulation No. 71/2010 concerning Government Accounting Standards, the quality of financial statements is evaluated against four principal criteria: relevance, reliability, comparability, and understandability (PP No. 71, 2010).

The relevance of financial statements must match the information needs of users (A. P. Sari & Nurlaila, 2022). The reliability of financial statements should be free by bias and error and verifiable. Furthermore, it is essential that financial statements facilitate users in comparing financial conductance across different periods, while concurrently ensuring that the information presented inside of these statements is comprehensible to all relevant stakeholders. The quality of financial

statements also involves disclosing information that stakeholders can use to assess accountability and make decisions (Safkaur et al., 2019).

A good financial report should contain information about the resources used, the allocation and use of funds, and the Outcomes achieved by the government (Rahmi & Sudirman, 2022). In addition, clear reporting can also show how government agencies fund activities and meet their cash needs (Ningtyas et al., 2019).

### **Organizational Commitment**

Organizational commitment is the attitude or behaviour of individuals towards the organisation they work for. This concept has developed since more than 50 years ago, and until now it remains relevant in various studies (Erita et al., 2023). According to the framework proposed by Meyer and Allen (1991), organizational commitment can be classified into three distinct dimensions: affective commitment, continuance commitment, and normative commitment (Meyer & Allen, 1991).

Affective commitment pertains to the intrinsic emotional connection that an employee forms by the organisation, leading them to identify closely by its values and goals. In contrast, continuance commitment reflects the evaluation of the costs and benefits associated by the decision to either remain by or depart by the organisation. Meanwhile, normative commitment encapsulates the sense of obligation felt by an employee to continue their affiliation by the organisation.

A robust stage of organizational commitment exerts a beneficial effect on both employee conductance and overall organizational impactedness (Tahar & Kuncahyo, 2020). Employees who exhibit a strong allegiance to the organisation are typically characterised by heightened motivation to exert considerable effort in their work and to successfully attain the organisation's objectives; consequently, this

dynamic significantly affects the achievement of conductance accountability inside of governmental agencies (Arjuna & Putri, 2019).

### **Government Agency Performance Accountability System (SAKIP)**

Accountability in government includes the obligation to account for all activities for that one is responsible to those entitled to receive accountability. Mardiasmo (2009) explains that accountability includes reporting and disclosing activities carried out by government agencies.

The Government Agency Performance Accountability System (SAKIP) serves as a mechanism for measuring, gathering data, classifying, and reporting on the conduct of governmental agencies inside of the framework of accountability and the enhancement of performance. As stipulated by Presidential Regulation Number 29 of 2014, the principal objective of SAKIP is to ensure that government agencies execute their responsibilities and functions in a manner that is transparent, efficient, and accountable.

The outcomes of the study conducted by Meyliana et al. (2017) assert that an incentive-oriented conductance appraisal system exerts a significant favorable impact on the performance of Civil Servants (PNS) inside of the Regional Work Units (SKPD) in Bandung City.

The study conducted by Sari et al. (2017) indicates that the incentive-oriented conductance appraisal system significantly affects the performance of Civil Servants (PNS) inside of the Regional Work Units (SKPD) in Bandung City. Furthermore, the extent to that this incentive-oriented approach affects the performance of Civil Servants (PNS) is notable.

### **The Effect of Financial Report Quality on Government Agency Performance Accountability System**

The Quality of government financial statements is a crucial aspect of public financial governance. Quality financial statements reflect the government's transparency and accountability in managing state resources (Basri et al., 2023). With better financial reports, public trust in the government will increase, and reforms in the public sector can be more impactively implemented (Peilouw et al., 2023).

According to stewardship theory, local governments as stewards have the responsibility to account for the management of budgets and regional resources that have been entrusted by the community. Quality financial reports are an indicator that shows government accountability in managing state finances (Mudrikah & Ali, 2020).

H1: The quality of financial statements significantly enhances the impactiveness of the performance accountability system employed by government agencies.

### **The Effect of Organizational Commitment on Government Agency Performance Accountability System**

Organizational commitment predominantly emphasises the motivation of employees to pursue the goals of the organisation, prioritising these objectives over individual interests (Wulandari & Afriyenti, 2022). Those employees who exhibit a strong commitment to their organisation are more likely to cultivate an attitude that is aligned by organizational values, thus contributing to enhanced organizational performance and bolstering the performance accountability of government agencies (Handayani et al., 2020).

This statement is supported by various studies that show that high organizational commitment has a favorable impact on the performance accountability of government agencies (Depari, 2021).

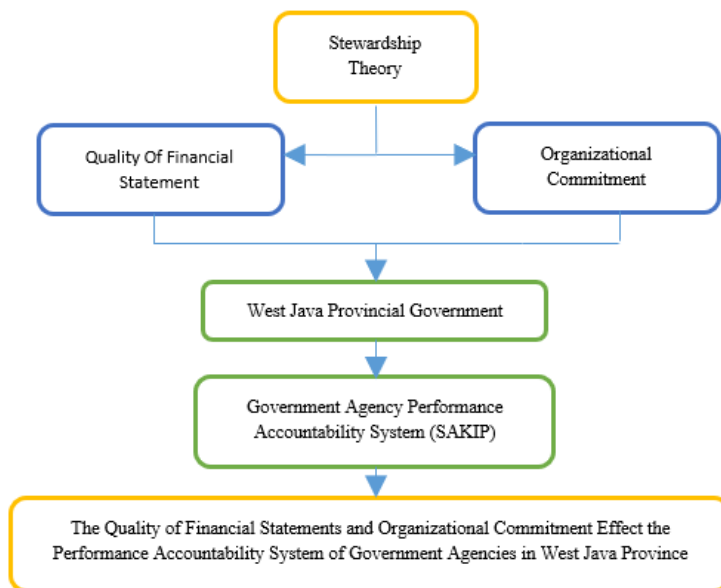
H2: Organizational commitment has a favorable impact on the Government Agency Performance Accountability System.

### Simultaneous Effect of Financial Report Quality and Organizational Commitment on Government Agency Performance Accountability System

The combination of good financial report Quality and high organizational

commitment can simultaneously improve the performance of government agencies. Good financial reports provide transparent and accurate information, while organizational commitment motivates employees to work better in achieving organizational goals.

H3: Financial Report Quality and Organizational Commitment simultaneously affect the Government Agency conductance Accountability System.



**Figure 1**  
Thinking Framework Structure  
Source: Principal Data Processed (2024)

## Research Method

This study adopts a quantitative approach, that is characterised by its numerical nature and its reliance on measurable data to ascertain the relationships among various variables. As noted by Sugiyono (2018) quantitative study is grounded in the philosophy of positivism and is employed to investigate specific inhabitants or specimens. Data collection is conducted

utilizing designated study instruments, after that the gathered data is subjected to statistical analysis in order to evaluate the pre-established hypotheses.

The methodologies employed in this study comprise both descriptive and associative approaches. The descriptive method is designed to ascertain the value of independent variables, whether singular or plural, devoid of engaging in comparisons or establishing connections by other variables

Sugiyono (2018). In contrast, the associative method seeks to examine the relationships that exist among two or more variables Sugiyono (2018).

In this study, causal relationships are used to determine the causal relationship among variables. Independent variables that affect the dependent variable will be tested to see whether the proposed hypothesis can be accepted or rejected.

### **Place and Time of Study**

This study was carried out inside of the Regional Work Unit (SKPD) of the West Java Provincial Government, encompassing a variety of SKPDs associated by the functions of planning, monitoring, evaluation, and finance across West Java Province. The study was conducted over the period by August until its completion.

### **Inhabitants, Specimen, and Sampling Technique**

The inhabitants in this study consisted of 38 SKPDs under the West Java Provincial Government. In accordance by Sugiyono (2018), inhabitants is defined as all objects or subjects that have certain characteristics and that will be used as Study objects.

The specimen for this study was selected employing a probability sampling technique, specifically utilising the saturated sampling method. As elucidated by Sugiyono (2018), the saturated sampling technique entails the inclusion of the entire existing inhabitants in the specimen. Consequently, the specimen for this study comprised the entirety of the inhabitants, that consisted of 38 SKPDs inside of the West Java Provincial Government.

The respondents chosen for this study comprised 76 employees engaged in the planning, monitoring, evaluation, and finance sections across each SKPD. Consequently, the total specimen size for this study was 76 employees, a number anticipated to adequately represent the conditions pertaining to financial

management and performance accountability inside of each SKPD.

### **Operational Definition of Variables**

This study incorporates two independent variables and one dependent variable, the latter being the variable that is affected or altered by the independent variables. Specifically, independent variables are those that exert an impact or induce changes in the dependent variable.

#### **Independent Variable (X1): Financial Statement Quality**

It represents a qualitative characteristic of government financial statements, encompassing attributes such as relevance, reliability, comparability, and understandability, as stipulated by Government Regulation No. 71 of 2010.

#### **Independent Variable (X2): Organizational Commitment**

This term pertains to the degree of emotional proximity and the extent of employee engagement inside of the organisation, that encompasses affective commitment, continuance commitment, and normative commitment, as articulated by Mowday in Erita et al. (2023).

#### **Dependent Variable (Y): Government Agency Performance Accountability System (SAKIP)**

It constitutes a system employed for the objective of planning, measuring, collecting data, classifying, and reporting on the conductance of government agencies, all inside of the framework of accountability and conductance enhancement, as mandated by Presidential Regulation Number 29 of 2014.

### **Operational Variables**

Variable operations are used to determine the types and indicators of the variables involved in this study. The indicators used in this study are as follows:



**Table 1**  
**Indicators and Scale for Study Variables**

Variables	Concept	Indicators	Scale
Independent Variable (X1)	Quality of Government Financial Statements	1. Relevant 2. Reliable 3. Comparable 4. Understandable	Ordinal
Independent Variable (X2)	Organizational Commitment	1. Affective Commitment 2. Continuance Commitment 3. Normative Commitment	Ordinal
Dependent Variable (Y)	Government Agency Performance Accountability System (SAKIP)	1. Performance Planning 2. Performance Measurement 3. Performance Reporting 4. Internal Performance Accountability Evaluation	Ordinal

**Source: Principal Data Processed (2024)**

### **Data Collection Techniques and Instruments**

#### **Data Collection Technique**

The data in this study were collected utilizing a questionnaire technique that was distributed to 76 employees in the SKPD of West Java Province. This questionnaire uses an ordinal scale to assess the quality of financial reports, organizational commitment, and performance accountability of government agencies.

The questionnaire instrument contains questions that have been formulated previously and will be answered by respondents utilizing google form in the form of an online questionnaire.

#### **Study Instruments**

Study instruments are tools used to collect data in this study. The measurement technique used is quantitative, by principal data obtained through questionnaires distributed to employees in the Regional Work Unit (SKPD) of the West Java Provincial Government. The data obtained will be presented in the form of an ordinal scale and then statistically analysed.

### **Data Analysis Technique Descriptive Statistics**

Descriptive statistics are employed to elucidate the characteristics of the collected data, encompassing aspects such as frequency, mean values, and the distribution of the data. By utilising descriptive statistics, studies are afforded the opportunity to discern patterns inside of the data by greater clarity.

#### **Validity Test**

The validity test is undertaken to assess the degree to which the study instrument is capable of measuring the intended constructs. This evaluation is conducted by employing the Product Moment method, wherein the computed *r* value is juxtaposed by the value found in the *r* table. In instances where the calculated *r* value is equal to or exceeds the *r* table value, the instrument is deemed valid, as outlined by Sugiyono (2018).

#### **Reliability Test**

The reliability test seeks to evaluate the consistency of the data obtained during the study. In this particular study, the assessment of reliability was conducted through the

application of the Cronbach's Alpha coefficient. An instrument is regarded as reliable when the value of Cronbach's Alpha is equal to or exceeds 0.70, as noted by Sekaran and Bougie (2017).

### Classical Assumption Test

Prior to the initiation of hypothesis testing, it is deemed necessary to conduct a classical assumption test by the intent of ascertaining that the data utilised conforms to the requisite conditions for regression analysis. This assumption test encompasses a series of steps, that are outlined as follows:

1. Normality Test: In order to ascertain the normal distribution of the data, the Kolmogorov-Smirnov test is employed. Should the significance value (sig) exceed 0.05, the data is regarded as being normally distributed, as elucidated by Ghozali (2016).
2. Multicollinearity Test: The Variance Inflation Factor (VIF) is employed to assess the degree of correlation among the independent variables. A VIF value that exceeds 0.10 is indicative of a lack of multicollinearity, as noted by Ghozali (2018).
3. Heteroscedasticity Test: Used to check the inequality of variance of the residuals. This test can be conducted by analysing the scatter plot graph.

### Multiple Linear Regression Analysis

Multiple regression analysis is used to determine the effect of two or more independent variables on the dependent variable.

### T-test and F-test

#### T-test (t-statistic)

The t test is employed to evaluate the individual effect of each independent variable on the dependent variable in a partial manner. This methodology aids in determining the extent of contribution made by each independent variable in affecting the dependent variable.

#### F-test

The F test is used to ascertain whether the independent variables collectively exert an Effect on the dependent variable. Put differently, this test assesses whether the simultaneous consideration of all the independent variables under investigation results in a significant impact on the dependent variable.

## Results and Discussion

### Descriptive Statistics

In this study, statistics are used to determine the minimum value, maximum value, mean, and standard deviation of the study variable.

**Table 2**  
**Outcomes of Descriptive Statistical Tests**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Quality of Financial Statements	76	43.00	60.00	50.8684	4.34616
Organizational Commitment	76	11.00	35.00	25.6184	3.42527
The Government Agency Performance Accountability System	76	60.00	90.00	77.4737	5.94749
Valid N (listwise)	76				

Source: Principal Data Processed (2024)

Based on the outcomes of data analysis, it can be concluded that the Financial Report Quality variable (X1) has a mean value of 50.8684 by a standard deviation of 4.34616. In the Organizational Commitment variable (X2), the mean value is 25.6184 by a standard deviation of 3.42527, indicating that the majority of respondents gave uniform responses regarding organizational commitment, although there were slight variations in their opinions.

Meanwhile, for the Government Agency Performance Accountability System

(Y) variable, the mean value is 77.4737 by a standard deviation of 5.94749. The outcomes of the analysis show that the data on the three variables tend to be centered around the mean value, by some variation in the responses given by respondents.

### Validity Test

A valid instrument is one that possesses both internal and external validity; it accurately measures the intended construct, ensuring precision in its assessment, as articulated by Sugiyono (2015).

**Table 3**  
**Validity Test Outcomes**

Variable	Indicators	Statement	r Count	r Table	Result
Quality of Financial Statements	Relevant	X1.1	0.662	0.228	Valid
		X1.2	0.680	0.228	Valid
		X1.3	0.582	0.228	Valid
		X1.4	0.626	0.228	Valid
	Reliable	X1.5	0.650	0.228	Valid
		X1.6	0.301	0.228	Valid
		X1.7	0.669	0.228	Valid
	Comparable	X1.8	0.502	0.228	Valid
		X1.9	0.263	0.228	Valid
		X1.10	0.647	0.228	Valid
	Understandable	X1.11	0.422	0.228	Valid
		X1.12	0.691	0.228	Valid
Organizational Commitment	Affective Commitment	X2.1	0.546	0.228	Valid
		X2.2	0.564	0.228	Valid
		X2.3	0.512	0.228	Valid
	Continuance Commitment	X2.4	0.504	0.228	Valid
		X2.5	0.438	0.228	Valid
	Normative Commitment	X2.6	0.656	0.228	Valid
		X2.7	0.601	0.228	Valid

Government Agency Performance Accountability System	Performance Planning	Y1.1	0.385	0.228	Valid
		Y1.2	0.424	0.228	Valid
		Y1.3	0.615	0.228	Valid
		Y1.4	0.551	0.228	Valid
		Y1.5	0.386	0.228	Valid
		Y1.6	0.440	0.228	Valid
	Performance Measurement	Y1.7	0.373	0.228	Valid
		Y1.8	0.521	0.228	Valid
		Y1.9	0.234	0.228	Valid
		Y1.10	0.490	0.228	Valid
	Performance Reporting	Y1.11	0.294	0.228	Valid
		Y1.12	0.236	0.228	Valid
		Y1.13	0.442	0.228	Valid
		Y1.14	0.576	0.228	Valid
	Internal Performance Accountability Evaluation	Y1.15	0.507	0.228	Valid
		Y1.16	0.572	0.228	Valid
		Y1.17	0.351	0.228	Valid
		Y1.18	0.436	0.228	Valid
		Y1.19	0.239	0.228	Valid

Source: Principal Data Processed (2024)

### Reliability Test

Reliability tests are used to measure repeatedly to produce the same data

(Sugiyono, 2015). The Cronbach's Alpha technique is the approach used for reliability testing.

**Table 4**  
**Reliability Test Outcomes**

Variable	Cronbach's Alpha	N. Item	Result
Quality of Financial Statements ( $X_1$ )	0.770	12	Reliable
Organizational Commitment ( $X_2$ )	0.607	7	Reliable
Government Agency Performance Accountability System (Y)	0.678	19	Reliable

Source: Principal Data Processed (2024)

### Classical Assumption Testing

The objective of the normality test is to ascertain whether the residuals or confounding variables exhibit a normal distribution. When considering the specimen

size at hand, the regression model is regarded as flawed should this assumption be violated. The subsequent table illustrates the Outcomes of the normality test conducted.

**Table 5**  
**Normality Test Outcomes**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		76
Normal Parameters <sup>a,b</sup>	.0000000	.0000000
	4.86741400	4.74143126
Most Extreme Differences	.075	.062
	.060	.062
	-.075	-.062
Test Statistic		.075
Asymp. Sig. (2-tailed)		.200c,d

**Source: Principal Data Processed (2024)**

According to the aforementioned table, the outcomes of the Kolmogorov-Smirnov (K-S) test reveal that the Asymp. Sig. (2-tailed) value exceeds 0.05, specifically recorded at 0.200. This outcome

Furthermore, a multicollinearity test can be employed to determine whether a correlation exists among the independent variables inside of the regression model.

The outcomes of this multicollinearity assessment are presented through the inflation factor (VIF) and tolerance value associated by the regression

suggests that the data adheres to a normal distribution, thereby satisfying one of the critical assumptions necessary for hypothesis testing.

model. Should multicollinearity be detected, it may necessitate the elimination of one of the independent variables. A regression model is considered free of multicollinearity if the tolerance exceeds 0.1 and the VIF value remains below 10. The outcomes of the multicollinearity test are displayed in Table 7 below.

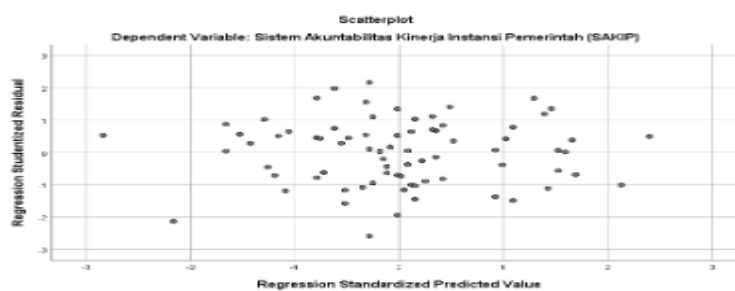
**Table 6**  
**Multicollinearity Test Outcomes**

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Quality of Financial Statements	.757	1.321
	Organizational Commitment	.757	1.321
a. Dependent Variable: Government Agency Performance Accountability System (SAKIP)			

By the outcomes of the multicollinearity test, it can be observed that the tolerance value for both the Financial Report Quality and Organizational Commitment variables stands at 0.757, a figure notably exceeding the threshold of 0.10. Furthermore, the VIF value for these two variables is recorded at 1.321, which remains substantially below the critical limit of 10. These outcomes indicate that there is no significant correlation present among the independent variables inside of the regression model.

Consequently, it can be concluded that this model is devoid of multicollinearity issues, thus satisfying one of the essential assumptions associated with regression analysis.

The heteroscedasticity test to determine whether there are deviations by the conventional heteroscedasticity assumption—that is, the presence of uneven variances of the residuals for all observations in the regression model.



Source: SPSS Data Processing Results

## Hypothesis Test

### Multiple Linear Regression Analysis

To ascertain the partial effect of variables, the T test is employed.

The probability of each model's partial effect can be seen. Conversely, if  $p > 0.05$ , then the independent and dependent variables do not relate to one another. if the p value of the dependent variable is known.

**Table 7**  
**Multiple Linear Regression Test**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	39.471	6.785		5.817	.000
	Quality of Financial Statements	.458	.151	.335	3.042	.003
	Organizational Commitment	.573	.191	.330	3.000	.004
a. Dependent Variable: Government Agency Performance Accountability System (SAKIP)						

The constant value ( $\alpha$ ) of 39,471 indicates that if there is no change in the variables Financial Report Quality ( $X_1$ ) and Organizational Commitment ( $X_2$ ), then the Government Agency Performance Accountability System ( $Y$ ) will have a value of 39,471.

The regression coefficient for the variable Quality of Financial Reports ( $X_1$ ) is 0.458, indicating that if this variable increases by 1 unit, assuming the other variables remain constant ( $X_2 = 0$ ), then the Government Agency Performance Accountability System will increase by 0.458. This favorable relationship shows that the better the Quality of financial reports, the greater the accountability system for the performance of government agencies.

The regression coefficient for the Organizational Commitment variable ( $X_2$ ) is 0.573, indicating that if this variable increases by 1 unit, assuming the other variables remain constant ( $X_1 = 0$ ), then the Government Agency Performance Accountability System will increase by 0.573. This favorable relationship shows that the higher the organizational commitment, the better the performance accountability system of government agencies.

Correlation coefficient testing is used to determine the extent of the effect of Financial Report Quality ( $X_1$ ) and Organizational Commitment ( $X_2$ ) together on the Government Agency Performance Accountability System ( $Y$ ), significance testing is carried out.

**Table 8**  
**Correlation Coefficient Test**

Correlations				
		Quality of Financial Statements	Organizational Commitment	SAKIP
Quality of Financial Statements	Pearson Correlation	1	.493	.498
	Sig. (2-tailed)		.000	.000
	N	76	76	76
Organizational Commitment	Pearson Correlation	.493	1	.495
	Sig. (2-tailed)	.000		.000
	N	76	76	76
SAKIP	Pearson Correlation	.498	.495	1
	Sig. (2-tailed)	.000	.000	
	N	76	76	76

\*\*. Correlation is significant at the 0.01 level (2-tailed).

**Source: Principal Data Processed (2024)**

Quality of Financial Reports ( $X_1$ ) on the Government Agency Performance Accountability System ( $Y$ ):

The Pearson Correlation value is 0.498, that is in the interval 0.40–0.599. This shows a moderate stage of relationship among Financial Report Quality and Government Agency Performance Accountability System.

Organizational Commitment ( $X_2$ ) to the Government Agency Performance Accountability System ( $Y$ ):

The Pearson Correlation value is 0.495, that is also in the interval 0.40–0.599. This shows a moderate stage of relationship among Organizational Commitment and Government Agency Performance Accountability System

### The Effect of Financial Report Quality ( $X_1$ ) on Government Agency Performance Accountability System (Y)

Based on the test outcomes conducted, the t-count value is 3.042. At the degree of freedom ( $df = 73$ ) by a significance stage of 0.05, the t-table value is 1.993. Because the t-count value (3.042) is greater than the t-

table (1.993) and the significance value of 0.003 is less than 0.05, the null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_a$ ) is accepted. This shows that the Quality of Financial Statements ( $X_1$ ) has a favorable and significant impact on the Government Agency Performance Accountability System (SAKIP).

**Table 9**  
**Partial Test Outcomes of Financial Statement Quality ( $X_1$ )**

Variables	t <sub>count</sub>	t <sub>table</sub>	Significance	Effect
Quality of Financial Statements ( $X_1$ )	3.042	1.993	0.003	Favorable And Significant On Government Agency Performance Accountability System
Organizational Commitment ( $X_2$ )	3.000			

Source: Principal Data Processed (2024)

### The Effect of Organizational Commitment ( $X_2$ ) on the Government Agency Performance Accountability System (Y)

The t-count value is 3.000, that is also greater than the t-table (1.993), and the significance value is 0.004. These Outcomes indicate that Organizational Commitment ( $X_2$ ) has a favorable and significant impact on SAKIP. This outcome is in line with previous studies, such as that conducted by Mudrikah & Ali (2020). The conclusion that the quality of financial reports affects the accountability of government agency performance.

### The Effect of Financial Report Quality ( $X_1$ ) and Organizational Commitment ( $X_2$ ) on Government Agency Performance Accountability System (Y)

The outcomes of the simultaneous test (F-test) show the F-count value of 17,996 by a significance stage of 0.000. This shows that the Quality of Financial Statements ( $X_1$ ) and Organizational Commitment ( $X_2$ ) simultaneously have a significant impact on SAKIP. Therefore,  $H_0$  that states that the two independent variables have no simultaneous impact on the dependent variable can be rejected, and  $H_a$  is accepted.

**Table 10**  
**Simultaneous Test Outcomes (F-test)**

ANOVA <sup>a</sup>						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	876.068	2	438.034	17.996	.000
	Residual	1776.879	73	24.341		
	Total	2652.947	75			
a. Dependent Variable: Government Agency Performance Accountability System (SAKIP)						
b. Predictors: (Constant), Organizational Commitment, Financial Report Quality						

Source: Principal Data Processed (2024)



Based on the outcomes of the simultaneous test (F-test) presented in Table 10, it can be concluded that Organizational Commitment ( $X_2$ ) and Financial Report Quality ( $X_1$ ) simultaneously have a significant impact on the Government Agency Performance Accountability System (SAKIP).

The calculated F value obtained is 17,996, while the F table value for degrees of freedom ( $df_1 = 2$ ,  $df_2 = 73$ ) by a significance stage of 0.05 is 3.12. Because the calculated F value (17,996) is greater

than the table F value (3.12) and the sig. value (0.000) is smaller than 0.05, then  $H_0$  is rejected and  $H_a$  is accepted

This shows that the Financial Report Quality variable ( $X_1$ ) and Organizational Commitment ( $X_2$ ) together have a significant favorable effect on the performance accountability of government agencies, or in other words, these two variables contribute significantly to influencing the Government Agency Performance Accountability System (Y).

**Table 11**  
**Coefficient of Determination  $R^2$**

<b>Model Summary<sup>b</sup></b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.575	.330	.312	4.93364
a. Predictors: (Constant), Organizational Commitment, Financial Report Quality				
b. Dependent Variable: Government Agency Performance Accountability System (SAKIP)				

**Source: Principal Data Processed (2024)**

Based on the data elucidated in the table above, the outcomes of the coefficient of determination ( $R^2$ ) test indicate that the Adjusted R Square value stands at 0.312, that translates to 31.2%. This outcome implies that 31.2% of the variability observed inside of the Government Agency Performance Accountability System (SAKIP) variables can be ascribed to the combined impacts of the Quality of Financial Reports ( $X_1$ ) and Organizational Commitment ( $X_2$ ). In contrast, the remaining 68.8% of the variability is attributed to other factors that lie outside the ambit of the variables investigated in this analysis.

The outcomes of this study indicate that both the Quality of Financial Statements ( $X_1$ ) and Organizational Commitment ( $X_2$ ) favorably and significantly affect the Government Agency Performance Accountability System. These outcomes are

in line with previous studies, such as those conducted by Mudrikah & Ali (2020) that also found that both variables play a crucial role in improving accountability in the public sector.

This study confirms that sufficient attention to the quality of good financial statements and high stages of organizational commitment are essential to strengthen conductance accountability systems in government agencies. High quality financial reports enable policy makers to make better and more transparent decisions, while organizational commitment contributes to the creation of a work environment that supports efficiency and effectiveness of operations. Overall, the outcomes of this study indicate that to improve performance accountability in government agencies, it is crucial to invest in these two aspects. Thus, the outcomes of this study illustrate that

improving the quality of financial statements and organizational commitment can make a significant contribution in influencing the effectiveness of the accountability system.

## **Conclusions and Recommendation**

### **Conclusion**

Based on the outcomes of study conducted on the Quality of Financial Statements, Organizational Commitment, and Government Agency Performance Accountability System in the West Java Provincial Government, several conclusions can be drawn.

The quality of the financial statements of the West Java Provincial Government can be categorised in the good category. The relevance and understandability dimensions show excellent outcomes, indicating that the financial statements are relevant and easily understood by users. However, the reliability and comparability dimension has a slightly lower value than the other dimensions, although it remains in the good category. This suggests that although the financial statements have been managed well overall, there is still potential to improve the reliability of the information and the ability to compare reports among entities.

Organizational commitment in the West Java Provincial Government can also be categorised as good. The affective commitment dimension reflects employees' high commitment to the organisation, while the normative commitment dimension shows good loyalty. However, the dimension of continuance commitment shows a slightly lower value than the other dimensions, although it is still in the good category. Improvement in the continuance commitment dimension is essential to strengthen employees' attachment to the organisation in the long term.

The Government Agency Performance Accountability System (SAKIP) in the West Java Provincial Government has been well implemented.

The conductance planning dimension shows excellent outcomes, while the budgeting dimension, although still in the good category, shows slightly lower scores. Improvements in budget planning that focus more on performance achievement can further optimise the application of SAKIP. In addition, the dimensions of performance measurement, performance reporting, and internal performance accountability evaluation recorded good outcomes, by a note that improvements in these dimensions will support the quality of performance measurement and evaluation in the future. Overall, SAKIP has been well implemented, but there is still room for improvement, especially in the aspects of budgeting, performance measurement and evaluation.

Partial and simultaneous test outcomes show that both the quality of Financial Statements and Organizational Commitment have a favorable effect on the Performance Accountability System. Both variables contribute significantly to improving the Quality of management and performance accountability in the West Java Provincial Government.

### **Recommendation**

Based on the study outcomes above, the recommendations that can be given are as follows: to improve the reliability of financial statements, more stringent measures are needed to avoid material errors and improve the verifiability of reports. This can be achieved by tightening the audit and examination procedure of financial statements.

To increase continuance commitment, agencies should create a work environment that is more supportive of career stability and employee welfare. Improving the relationship among employees and the agency also needs to be focused on, so that employees feel more attached. By paying attention to career stability and welfare aspects, it is expected that employees will feel more loyal to the organisation.

Improvements are needed in the dimensions of conductance measurement and performance evaluation, especially in terms of technical guidelines and more impactive periodic evaluations. Internal evaluations should be conducted in accordance with clear standards and followed by improvements based on evaluation outcomes to improve the overall quality of performance.

Future study can expand the focus by identifying other factors that affect SAKIP, such as organizational culture, leadership, and employee training. In addition, conducting a comparative analysis of SAKIP application in various government agencies will provide deeper insight into the significant differences in the effect of financial report quality and organizational commitment on performance accountability.

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