

**THE EFFECT OF HUMAN RESOURCE COMPETENCE, INTERNAL CONTROL SYSTEM, INFORMATION TECHNOLOGY, AND UNDERSTANDING ON ACCRUAL BASED ACCOUNTING ON THE QUALITY OF FINANCIAL STATEMENTS**  
(Empirical Study in Regional Device Organization of Bantul Regency)

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**ABSTRACT**

*This research aims to investigate the effect of human resource competence, internal control system, information technology, and understanding of accrual-based accounting on the quality of financial statements at OPD in Bantul regency. The test variables are human resource competence, internal control system, information technology, and understanding of accrual-based accounting. The population of this research is OPD in Bantul regency. The samples of this research are 30 OPD in Bantul regency with 98 respondents in total. The respondents are employees involved in accounting function/financial administration. The data were collected through questionnaire and analyzed using multiple linear regression. The data were then tested by using IBM SPSS 20.0 software. Based on the analysis, it is revealed that the internal control system has a significant positive effect on the quality of financial statements. Meanwhile, the human resource competence, information technology, and understanding of accrual-based accounting have no significant positive effect on the quality of financial statements.*

**Keywords:** *human resource competence, internal control system, information technology, understanding of accrual-based accounting*

## INTRODUCTION

It is interesting to study the phenomenon of government financial reporting in Indonesia. There are still many government financial statements that do not present any data as required by regulations, and there are still many deviations and problems found by the Supreme Audit Agency (BPK) in conducting audits of government financial reports. Thus, public demand for good governance increases.

The increase of public demand for good governance encourages the quality improvement of Regional Device Organization (OPD) performance in producing financial statements. Financial statements are very important tools especially for the government to obtain information about financial positions. The information about financial statements must be presented on time and follow applicable accounting standards.

The quality of local government financial statements can be measured from the results of the examination of the Supreme Audit Agency. An examination of financial statements is carried out to determine whether the financial statements presented by the local government have been reasonably and qualifiedly disclosed, and the Supreme Audit Agency will issue the result of the assessment on the quality of local government financial statements. (Dewata *et al.*, 2017).

The quality of financial statements has several characteristics. These characteristics are regulated in Government Regulation No. 71 of 2010 which regulates government accounting standards that impose an accrual base. Government Regulation No. 71 is a reformation of Undang-Undang No. 17 of 2013 which discusses State Finance mandates in which the form and content of the accountability report for the implementation of the State Expenditure Budget (APBN) or the Regional Expenditure Budget (APBD) should be prepared and presented by Government Accounting Standards (SAP).

Financial statements are said to be qualified if they have honesty, verifiability and neutrality. Honest presentation refers to information that honestly describes other transactions and events that should be presented reasonably and can be expected to be presented. Verifiability means that the information presented in financial statements can be tested. Further, if the test is carried out more than once by different parties, the results still show conclusions that are not very different. Neutrality refers to information that is directed at general needs and does not favor the needs of certain parties (Kurniawati *et al.*, 2018).

Financial statements produced by local governments will be used by several interested parties as a basis for decision making. Therefore, the information contained in the Local Government Financial Statements (LKPD) must be useful and meet the needs of the users (Nurillah, 2014). Local Government Financial Statements (LKPD) are assessed annually in the form of Opinions from the Supreme Audit Agency (BPK). BPK provides an Unqualified Opinion (WTP) to Local Government Financial Statements (LKPD). It means that the financial statements of a local government entity are presented and expressed fairly and qualifiedly. There are four opinions given by the BPK, namely: Unqualified Opinion (WTP), Fair Opinion with Exceptions (WDP), Unqualified Opinion (TW), and No Opinion (TMP) (Darmawan and Darwanis, 2018).

The result of the examination of the Supreme Audit Agency (BPK) of Republic of Indonesia stated that Bantul District Government succeeded in gaining an Unqualified Opinion (WTP) opinion in 2013 and until now Bantul Regency can still maintain an Unqualified Opinion (WTP). However, the unqualified opinion given by the Supreme Audit Agency to the government financial statements of Bantul Regency is not free from mistakes and weaknesses. Even though the WTP opinion shows good financial management, there are still some findings that require emphasis to realize regional

financial management in Bantul Regency Government to be more orderly, effective, efficient, economical and accountable in the future. (*bkad.bantulkab.go.id*)

In 2018, the BPK found weaknesses in the internal control system in preparing the financial statements of Bantul Regency. The main weaknesses in the internal control system of the Bantul Regency Government Financial Report found by the BPK were the settlement of potentially uncollectible receivables, inadequate inventory management, poor administration of the Bantul Regency government fixed assets, spending of goods and services in the form of money handed over to the public is budgeted for employee expenditure, and there is no mechanism for reporting and authorizing the receipt of non-APBD aid funds directly received by the OPD. (*bkad.bantulkab.go.id*)

From these problems it can be said that the internal control system in Bantul Regency needs to be reviewed again. The internal control system is one of the factors that influence the quality of local government financial statements. It was true that in the preparation of financial statements there are often mistakes both intentional and unintentional. The government needs an optimal internal control system to convince stakeholders and the public about the accuracy of financial statements. Research conducted by Kiranayanti and Erawati (2016), Komarasari (2017), and Marlinawati and Wardani (2018) found empirical evidence that the internal control system has positive effect on the quality of local government financial statements.

Other factors that can affect the quality of financial statements are Human Resources (HR), Information Technology (IT), and understanding of accrual-based government systems. Preparation of qualified financial statements requires competent human resources and understanding on the rules in preparing financial statements in line with government accounting standards (Kiranayanti and Erawati, 2016). Qualified human resources are needed so that the financial statements produced meet reliability

characteristics. However, government employees with educational backgrounds in accounting are still limited. It causes lack of understanding or mastery of the Regional Work Unit (SKPD) apparatus in managing regional finances properly and correctly. The better the capacity of human resources owned, the better the quality of financial statements. Research conducted by Hertati (2015), Kiranayanti and Erawati (2016), Marlinawati and Wardani (2018), and Triyanti and Mustikawati (2018) found empirical evidence in which human resource competence has a positive effect on the quality of local government financial statements.

Information technology is the technology that can help humans in almost everything, i.e. helping humans to make, change, store and provide information. Information technology is commonly in the form of hardware and software. The government can be greatly helped by the existence of information technology because it can simplify and accelerate the work without having to input or calculate financial report data manually. Progress in information technology needs to be utilized and developed so that the management of local government financial reports can be carried out quickly and accurately. Research conducted by Komarasari (2017), Kurniawati et al. (2018), Darmawan and Darwanis (2018), and Wardani and Nugroho (2018) proved that information technology has positive effect on the quality of local government financial statements.

The accrual-based government system is a new system of government which was first implemented in 2015. The government implements accounting standards as an accrual basis so that the quality of the presentation of financial information for government organizations can be improved. There should be considerations to make use of accrual base because there are still many institutions that need trainings on the new rules. An understanding of accrual-based governance systems is related to the level of

understanding of an institution on the applied regulations. Kiranayanti and Erawati (2016) propose that understanding of regulations holds an important role in the quality of financial statements. The higher the level of understanding of the institution towards the new regulation, the higher the quality of the institution's financial statements. Understanding of regulations serves as a guideline to ensure the implementation of financial reporting in following the specified objectives and legislation. Research conducted by Kiranayanti and Erawati (2016) and Ramadhani et al. (2018) revealed empirical evidence that the understanding of accrual-based accounting systems has positive effect on the quality of local government financial statements, and research conducted by Darmawan and Darwanis (2018) found that the application of influential financial accounting systems positively affects the quality of local government financial statements.

## **THEORITICAL BASIS AND HYPOTHESIS DEVELOPMENT**

### **Decision Usefulness Theory**

The decision usefulness theory was first put forward in the 1954 dissertation entitled *An Accounting Concept of Revenue* at the University of Chicago in the United States by George J. Staubus. The decision usefulness approach is the provision of historical financial information to be more useful. This approach holds that if we cannot prepare financial statements that are theoretically correct, at least we can make historical financial reports more useful.

### **Technology Acceptance Model (TAM) Theory**

TAM is one of the most widely used acceptance models in information technology research because this model is simple and easier to implement. The purpose of TAM is more devoted to explain the behavior of computer users. TAM is an adaptation of TRA which was introduced by Davis in 1986 (Maharidho *et al.*, 2018).

In relation to the term TAM, the letter "A" stands for "Acceptance", so it can be said that TAM is an analytical model to determine user behavior on technology acceptance. The TAM model the a concept on how users accept and use new technology. The origin of the psychological theory approach is to explain the user that refers to the beliefs, attitudes, interests, and relationships of user behavior. The hallmark of the TAM Model is simple but it can predict the acceptance and use of technology (Fatmawati, 2015).

### **Hypothesis Development**

Human resource competence is one form of decision usefulness theory. Decision usefulness theory contains components that need to be considered by presenters of accounting information so that the available scope can meet the needs of the decision makers who will use it. The presenters of accounting information are human resources. Human resources are the basic elements of organization that must be managed well so that they can contribute optimally to the achievement of organizational goals (Kurniawati *et al.*, 2017). Human resources with appropriate educational backgrounds and experience in the financial field will be able to complete tasks and adapt well to changes in accounting standards (Jantong *et al.*, 2018). Based on the description, the hypothesis of this study:

**H<sub>1</sub>: Human resource competence have positive effect on the quality of financial statements**

Internal control system is a form of decision usefulness theory. Similar to human resources which are presenters of information, the internal control system is one part of the presenter of accounting information that supports the smooth running of accounting information systems.

The internal control system has several purposes. One of them is to check the accuracy and reliability of accounting data. The risk of errors and recording errors or calculations can be minimized through the existence of an accounting system. It aims to reduce the possibility of regional governments experiencing errors. Kiranayanti and Erawati (2016) mention that a system that is designed and built can work well if the parts that are integrated with the system operate according to their respective duties and responsibilities. Based on the description, the next hypothesis of this study is:

**H<sub>2</sub>: The internal control system has positive effect on the quality of financial statements**

Information technology is a form of technology acceptance model. TAM is the most widely used model in predicting the acceptance of information technology by taking two perceptions, namely the perception of benefits and ease of use. The TAM model has a concept of how users accept and use new technology. In compiling financial statements, the government needs to update new technology in each institution, such as not recording financial transactions and making financial reports manually but using computers. This will provide benefits and can facilitate each user in doing work.

**H<sub>3</sub>: Information technology has positive effect on the quality of financial statements**

The understanding on accrual-based government accounting systems is a form of decision usefulness theory. SFAC No. 2 concerning Qualitative Characteristics of Accounting Information describes the hierarchy of the quality of accounting information in the form of primary quality, content and secondary quality. In the theory of decision usefulness it is explained that the primary quality of information that is useful in economic decision making is the relevant and reliability value. In an accrual-based government accounting system, financial statements must be presented in a relevant,

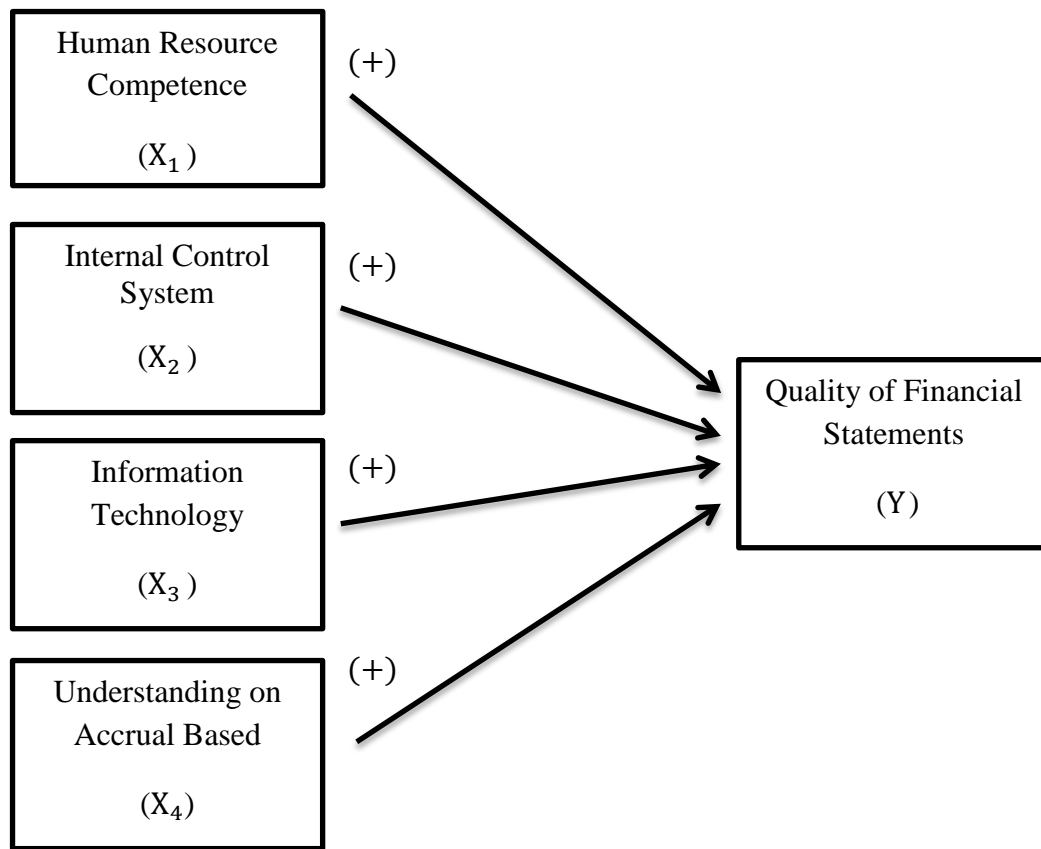


reliable, comparable and understandable manner. Further, relevant and reliability value can make accounting information in decision making.

**H<sub>4</sub>: Understanding on Accrual-based Accounting has positive effect on the quality of financial statements**

### RESEARCH MODEL

The research methods in this study are as follows:



### RESEARCH METHOD

The object of this study is the Regional Device Organization (OPD) in Bantul Regency. The subjects of this study are the Head of Institutions, Head of Finance Sub-Section, and Staff of the Accounting/Financial Administration Subdivision at the OPD in Bantul Regency. The data consist of 30 OPDs.

The data used by the researcher is primary data obtained using quantitative methods. The primary data are obtained through survey by distributing questionnaires to respondents. The questionnaire includes questions on the proposed variables related to the study.

The data are directly obtained from respondents by using primary data. The data are collected through a questionnaire to get a high response rate. The responses were based on the criteria set by the researcher put on the questionnaire. The questionnaire used the Likert scale 1-5.

The sampling method in this study used purposive sampling because the obtained samples were assessed based on certain considerations or criteria. The respondents were chosen by researchers following the criteria of the research sample, namely having authority and responsibility in the fields of finance and accounting.

## RESEARCH RESULT AND ANALYSIS

### Descriptive Statistics Test

**TABLE 1.1**  
**Descriptive Statistics Test**

Variable	N	Minimum	Maximum	Mean	Median	Std. Deviation
Human Resources	30	45,33	66,00	54,3940	54,5000	4,89003
Internal Control Systems	30	64,33	87,00	72,6363	72,5000	4,86208
Information Technology	30	48,00	63,00	53,4093	53,2100	3,23410
Understanding on Accrual Based Accounting	30	32,67	45,50	39,7610	39,7100	2,84713
Quality of Financial Statements	30	50,67	66,00	57,5557	57,0000	3,22836

Source: Primary Data Processed, 2019

The variable on the quality of financial statements shows that the minimum and maximum values are 50.67 and 66.00. This means that the minimum and maximum values chosen by respondents in the 14 questions of quality of financial statements variable with a

range of 1-5 are 50.67 and 66.00. The average value of financial report quality variables is 57.5557 while the standard deviation is 3.22836. The median value for the quality of financial statement variable is 57.0000 which means that the average value of 57.5557 is greater than the median value.

Human resource variables indicate that the minimum and maximum values are 45.33 and 66.00. This means that the minimum and maximum values chosen by respondents in the 14 questions human resource variables with a range of 1-5 are 45.33 and 66.00. The average value of the human resource variable is 54.3940 while the standard deviation is 4.89003. The median value for the human resource variable is 54.5000 which means that the average value is 54.3940 smaller than the median value.

Internal control system variables indicate that the minimum and maximum values are 64.33 and 87.00. This means that the minimum and maximum values chosen by respondents in 18 questions on internal control system variables with a range of 1-5 are 64.33 and 87.00. The average value of the internal control system variable is 72.6363 while the standard deviation is 4.86208. The median value for the internal control system variable is 72.5000 which means that the average value of 72.6363 is greater than the median value.

Information technology variables indicate that the minimum and maximum values are 48.00 and 63.00. This means that the minimum and maximum values chosen by respondents in 13 questions on information technology variables with a range of 1-5 are 48.00 and 63.00. The average value of information technology variables is 53.4093 while the standard deviation is 3.23410. The median value for the information technology variable is 53.2100 which means that the average value of 53.4093 is greater than the median value.

The variable on understanding of accrual-based accounting shows that the minimum and maximum values are 32.67 and 45.50. This means that the minimum and maximum values chosen by respondents in the 10 questions accrual-based accounting understanding

variables with the ranges of 1-5 are 32.67 and 45.50. The average value of the understanding of accrual basis accounting is 39.7610 while the standard deviation is 2.84713. The median value for the understanding of accrual-based accounting is 39.7100 which means that the average value of 39.7610 is greater than the median value.

### Validity Test

**TABLE 1.2**  
**Validity Test**

VARIABLE	KMO VALUE	INFORMATION
Human Resource Competence	0.845	Valid
Internal Control System	0.832	Valid
Information Technology	0.779	Valid
Understanding on Accrual-Based Accounting	0.784	Valid
Quality of Financial Statements	0.828	Valid

Source: Primary Data Processed, 2019

Based on Table 1.2, the independent variable of human resource competence, internal control system, information technology, and understanding on accrual based accounting has a KMO value of greater than  $> \alpha 0.5$  so it can regarded as valid. All items have the correlation value of  $> 0.25$  so the all items of measurement variables are valid and the data can be processed.

### Reliability Test

**TABLE 1.3**  
**Reliability Test**

No	Variable	Cronbach's Alpha	Information
1	Human Resources	0,914	Reliable
2	Internal Control Systems	0,902	Reliable
3	Information Technology	0,864	Reliable
4	Understanding on Accrual Based Accounting	0,876	Reliable
5	Quality of Financial Statements	0,899	Reliable

Source: Primary Data Processed, 2019

As presented in Table 1.3, the value of Cronbach's Alpha variable on the human resource, internal control systems, information technology, understanding on accrual-based accounting, and the quality of financial statements is  $> 0.60$ . This shows that all variables have a fairly strong reliability. Therefore, all variables can be said to be reliable.

### Normality Test

**TABLE 1.4**  
**Normality Test**

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	1.73100327
Most Extreme Differences	Absolute	.144
	Positive	.144
	Negative	-.127
Kolmogorov-Smirnov Z		.788
Asymp. Sig. (2-tailed)		.565

Source : Primary Data Processed, 2019

The normality test results in Table 1.4 show that the sig value of 0.565 or 56.5% is greater than the alpha value of 0.05 or 5%. Thus, can be concluded that the residuals are normally distributed.

### Multicollinearity Test

**TABLE 1.5**  
**Multicollinearity Test**

Variable	Collinearity Statistic		Conclusion
	Tolerance	VIF	
Human Resources	0,380	2,632	Free from Multicollinearity
Internal Control Systems	0,428	2,335	Free from Multicollinearity
Information Technology	0,438	2,285	Free from Multicollinearity
Understanding on Accrual Based Accounting	0,630	1,586	Free from Multicollinearity

Source: Primary Data Processed, 2019

As presented in Table 4.12, the regression model does not contain multicollinearity if the VIF value is  $< 10$  and tolerance is  $> 0.1$ . All variables have a VIF value of  $< 10$  and a tolerance value of  $> 0.10$ . These results indicate that the regression model does not experience multicollinearity among independent variables.

### Heteroscedasticity Test

**TABLE 1.6**  
**Heteroscedasticity Test**

Variable	Sig Value	Conclusion
Human Resources	0,386	Free from Heteroscedasticity
Internal Control Systems	0,797	Free from Heteroscedasticity
Information Technology	0,892	Free from Heteroscedasticity
Understanding on Accrual Based Accounting	0,438	Free from Heteroscedasticity

Source : Primary Data Processed, 2019

Based on the results of the heteroscedasticity test in Table 1.6, all independent variables have a significant value of more than 0.05. This proves that the regression equation model does not experience heteroscedasticity in which the residual variance from one observation to another observation is fixed (homoskedasticity). Therefore, the regression model is feasible to predict the quality of financial statements based on the independent variables that influence them.

### Simultaneously Significant Test (F - Test)

**TABLE 1.7**  
**Simultaneously Significant Test (F - Test)**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	215.352	4	53.838	15.489	.000 <sup>b</sup>
	Residual	86.895	25	3.476		
	Total	302.247	29			

Source: Primary Data Processed, 2019

Table 1.7 shows that the test results have a significance level of  $0.000 < \alpha 0.05$ . Therefore, it can be said that human resources, internal control systems, information technology and understanding of accrual-based accounting together or simultaneously have an influence on the quality of financial statements.

**Determination Coefficient Test (Adjusted  $R^2$ )**

**TABLE 1.8**  
**Determinant Coefficient Regression Test**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.844 <sup>a</sup>	.713	.667	1.86435

Source: Primary Data Processed, 2019

Table 1.8 shows that the Adjusted  $R^2$  value is 0.713. This means that 66.7% of the quality of financial statements variable can be explained through independent variables, namely human resources, internal control systems, information technology, and understanding on accrual-based accounting. The remaining 33.3% is explained through other variables not present in this research.

**Partial Test (T-Test)**

**TABLE 1.9**  
**Partial Test (T-Test)**

Model	Unstandardized Coefficients		Sig.
	B	Std. Error	
(Constant)	12.250	6.495	.071
Human Resources (X1)	.155	.115	.190
Internal Control Systems (X2)	.280	.109	.016
Information Technology (X3)	.216	.162	.194
Understanding on Accrual Based Accounting (X4)	.127	.153	.415

Source : Primary Data Processed, 2019

As presented in the Table above, it can be concluded that the regression equation is:

$$Y = 12,250 + 0,155X_1 + 0,280X_2 + 0,216X_3 + 0,127X_4 + e$$

In table 1.9, it can be seen that the internal control system affect the financial statements, while human resources, information technology, and understanding on accrual-based accounting have no effect on the quality of financial statements.

## **DISCUSSION**

### **Effects of Human Resource Competence on the Quality of Financial Statements**

The results of hypothesis testing on the human resource variable ( $H_1$ ) do not have a significant positive effect on the quality of financial statements in Bantul Regency Organization. This means that human resources as presenter of information explained in the decision usefulness theory cannot prove that the presentation of information has been maximized.

This can be proven from the results of descriptive statistics tests on respondents' answers related to human resource variables by looking at an mean of 54.3940, it can be interpreted that the human resources in the Regional Device Organization in Bantul Regency are sufficient. Although human resources are adequate overall but have not been able to produce good quality of financial statements.

This is due to the fact that the human resources in the Bantul Regency regional organization are not from accounting or finance majors. Another thing that is not a significant factor in human resource competence influencing the quality of local government financial reports is the SOP in the Bantul Regency government which is not functioning properly. The results of this study are in line with the research conducted by Komarasari (2017) and Purba (2017) reveals that human resource competence does not significantly affect the quality of financial statements and another research conducted by Wijayanti and Handayani (2017)



shows that human resource competence does not have a positive effect on the quality of financial statements.

### **The Effect of Internal Control System on the Quality of Financial Statements**

The results of hypothesis testing for internal control system variables ( $H_2$ ) have a significant positive effect on the quality of financial statements in Bantul Regency. This means that the internal control system as part of the accounting information presenter described in the decision usefulness theory has been able to support the smooth working of the accounting information system.

This can be proven from the results of descriptive statistics tests on respondents' answers related to internal control system variables by looking at an mean of 72,6363, it can be interpreted that the control of the Regional Device Organization (OPD) in Bantul Regency has been running well and can affect the quality of the financial statements produced. The better the internal control system owned by an agency, the better the quality of the financial statements produced. The results of this study are in line with a research conducted by Ramadhani et al. (2018) and Triyanti (2018) finds that the competence of the internal control system has a significant positive effect on the quality of the financial statements and a research conducted by Sundari and Rahayu (2019) shows that the internal control system has a significant effect on the quality of the financial statements.

### **The Effect of Information Technology on the Quality of Financial Statements**

The results of hypothesis testing for the information technology variable ( $H_3$ ) do not have a significant positive effect on the quality of financial statements in the Bantul Regency Organization. This means that technology acceptance models are not necessarily in line with existing information technology at an agency because existing human resources may not necessarily be able to use and utilize existing new technologies.

This can be proven from the results of descriptive statistics tests on respondents' answers related to information technology variables by looking at an mean of 53,4093, it can be interpreted that information technology in the Regional Device Organization in Bantul Regency is classified as good. Although information technology has been in a good category as a whole but has not been able to produce good quality of financial statements.

This happens because the specified system is not as intended. Regional financial information technology is still experiencing obstacles because supporting equipment and software are often damaged and not repaired on time. The results of this study are in line with the research conducted by Surastiani and Handayani (2015) which reveals that the use of information technology has no significant positive effect on the quality of financial statements. Furthermore, a research conducted by Riandi (2017) finds that information technology has no effect on the quality of financial statements.

### **The Effect of Understanding on Accrual Based Accounting on the Quality of Financial Statements**

The results of hypothesis testing for the accrual-based accounting understanding variable ( $H_4$ ) do not have a significant positive effect on the quality of financial statements in the Bantul Regency Organization. This means that the theory of decision usefulness explaining that the primary quality of information useful in economic decision making is relevant value and reliability is not necessarily in line with the application and understanding on accrual-based accounting of each agency.

This can be proven from the results of descriptive statistics tests on respondents' answers related to the understanding on accrual-based accounting variables by looking at an mean of 39.7610, it can be interpreted that the implementation of accrual-based government accounting standards in the Regional Device Organization (OPD) in Bantul Regency is not going well. Therefore, it does not affect the quality of financial statements. This is also

proven by a research in the Regional Device Organization (OPD) of Bantul Regency in which the government has applied accrual-based accounting standards. However, an understanding on accrual-based accounting does not affect the quality of local government financial statements. This is the reason why understanding of accrual-based accounting does not significantly affect financial statements because the application of government accounting standards is still not optimal. The results of this study are in line with the research conducted by Rahmah and Zulkifli (2018) which finds that the application of accrual-based government accounting standards has no effect on the quality of financial statements.

## **CONCLUSION, RESEARCH LIMITATION, SUGGESTION AND IMPLICATION**

### **Conclusion**

Based on testing and analysis that has been done, the conclusions of this study are:

1. Human resource competence does not have a significant positive effect on the quality of financial statements.
2. Internal control system has a significant positive effect on the quality of financial statements.
3. Information technology has no significant positive effect on the quality of financial statements.
4. Understanding on accrual-based accounting does not have a significant positive effect on the quality of financial statements

### **Limitation**

This study has several limitations:

1. The samples used are only 30 OPD out of 54 OPD in Bantul Regency.
2. This research can be supplemented by conducting interviews with the parties concerned and analyzing the questionnaire written by other.

3. This study is only tested through quantitative data in the form of a questionnaire distributed to respondents.
4. Research with a questionnaire instrument can sometimes cause bias because the answers from the respondents sometimes do not reflect the real situation.
5. The selection of research objects is only done at one location of the Regional Apparatus Organization (OPD).
6. The independent variables in this study are limited.

### **Suggestion**

In regards to the limitations of this research, it is suggested that in future research:

1. The survey method should be supplemented with interviews or oral questions.
2. Future researcher can measure the quality of financial statements from the findings of the Supreme Audit Agency (BPK).
3. Future researcher might need to consider using a broader research object with a Province scope.
4. The object of further research should be a wider scope of work units because a wider work unit is expected to enable different classifications.

### **Implication**

The implication of this research is that the Regional Device Organization (OPD) of Bantul Regency can improve the quality of financial statements by paying attention to the aspects of the internal control system. It is expected that the Bantul Regency government will be more careful and reliable in checking accounting data so that there are no errors and fraud in recording financial statements

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