

# The Determinant Factors Influence of the Reasonable Judgement Without any exception opinion on the Financial Accounting Report for East Kalimantan Province

Sudarlan, La Ode Hasiara, Ahyar Muhammadiyah

**Abstract:** Assessment of the implementation of financial accounting that is done either by the Central Government or local governments with reasonable without any exception opinion is a goal to be achieved in the report its performance. The purpose of this research are (a) to find out what factors are the most dominant in the reasonable judgement without any exceptions, (b) the action is anything that can be done to enhance the factors that affect the implementation of financial accounting. The method of the approach used in this research is a quantitative approach with an eviews 6 application program. The results of this research, firstly, the six variables used in the equation have positive impacts and significant statistically on the reasonable judgement without any exception, and secondly that two of them are not significant, and finally that the biggest factor influences to the reasonable without any exception opinion is the strengthening of National/Statebudget.

**Keywords:** organizational commitment, competence, behavior, attitude and reasonable judgement without any exception.

## I. INTRODUCTION

The reasonable judgement without any exception is the best opinion in the evaluation of accounting reports made by an institution or department that manages finance and programs that are in accordance with the stated objectives. In accordance with the development of financial management and the demands of the world community that financial management must be accountable, transparent, responsible and in accordance with Law Number 17 of 2003[1] concerning state finance. The government is required to realize good governance, specifically in the management of state finances. The government continues to strive to improve the transparency and accountability of state financial management. Although the auditing process has been carried out in accordance with the standards used and obtained a reasonable judgement without any exception, it does not mean that the financial statements have been worked well. Basically, reasonable judgement without any exception opinion is not specifically intended to detect corruption, collusion and nepotism. However, that private sector financial auditing has generally neglected corruption as a potential source of material errors in financial statements, while public sector auditing has, to some degree, accepted responsibility for the prevention of corruption[2], it was caused during the audit, and not to find a fair opinion without exception, but the audit was carried out with the aim of providing a fair opinion without exception to the financial statements audited by an authorized institution, namely the Supreme Audit Agency.

Provision of the reasonable judgement without any exception opinion is not a truth, but only limited to the fairness of state financial management. If a financial report has obtained a fair opinion without exception it does not mean that the activity is free from fraud or irregularities. Because fraud and irregularities that occur in an activity cannot be seen only from the fairness of a financial report. Government Internal Control System, referring to Government Regulation No. 17 of 2003 and [3] of 2001[1] and, [4] an autonomous regional government is expected to obtain a reasonable judgement without any exception opinion from the Supreme Audit Agency. The reality in practice to get a fair opinion without exception from it is very difficult. This is because human resources in the government do not have any good performance. However, in the provinces of East Kalimantan and Samarinda City, from year 2014 to 2015, there was a fair opinion without any exception from the Supreme Audit Agency. Seeing this phenomenon, the opinion of the Agency audit results above, can be found in several causes of the offices not yet reliable and quality. The internal control system of the city government is still weak and compliance with legislation has not been fully implemented. This is more due to the application of an inconsistent accounting system, and influences the mindset, attitude, and performance of the employees. Weaknesses in the performance of the employees are more due to non-compliance with the provisions and applicable laws and regulations. So that it can affect the reliability of local government financial reports. The main objective of this article is to find out the important factors influence to the assessment of the implementation of financial accounting. Factors that influence the assessment of accounting financial statements are organizational commitment, regional government employment competency, attitude of regional government employees, behavior of regional government employees, the standard of operating procedure, government internal control system, strengthening of National/Statebudget and the support of information and technology.

- 
- *Accounting Department, State Polytechnic of Samarinda, Samarinda, Indonesia, [sudarlan@polnes.ac.id](mailto:sudarlan@polnes.ac.id)*
  - *Accounting Department, State Polytechnic of Samarinda, Samarinda, Indonesia,*
  - *Administration Department, State Polytechnic of Samarinda, Samarinda, Indonesia*

## II. LITERATURE REVIEWS

### a. Teoritic Approach

Based on the title on the front page, is "the determinant factors influence of the reasonable judgement without any exception opinion on the financial accounting report for East Kalimantan Province for the management of financial accounting areas in the working units of the device area in East Kalimantan province. Based on the eighth elements as mentioned above, they are such elements into the deciding variable to maintain the sustainability of the the reasonable judgement without any exception opinion (WTP) for the management of local government in financial accounting environment The unit of Work Device Province Area of East Kalimantan.

### b. The reasonable judgement without any exception opinion (WTP) (Y)

Hasiara [5] and [6] stated that WTP is the best among all the opinions. Then [7]; [8] and [7] States report financial entity is said to be good, if arranged for established Accounting standard of successive Governments. And also [9] stated the same thing that management financial accounting areas are arranged based on legislation, and improving the quality of human resources.

### c. The Organizational Commitment (X<sub>1</sub>)

The organization commitment [10] and [11]; [12]; [11] State that "organizational commitment is a situation where an employee's favor on a specific organization. Whereas, [12] state that the commitment of the organization is the attitude that reflects the extent to which a person knowing and tied to the organization". Therefore, the commitment of the organization level of understanding to know someone close to the organization, and is bound on the objective [11] and [12]. Later research results of [13]; [14] found that an organizational commitment has the positive effect of the system formed within the organization

### d. The competence of local government Employees (X<sub>2</sub>)

Oemar, 2013 stated on his research that competence is the ability to perform a job based on skills, and knowledge of the work. So knowledge and skills related to the causal in fulfilling the criteria required to occupy the certain position. From the above it can sense conclusion that competency is ability inherent in one's self.

### e. The attitude of the local government Employees (X<sub>3</sub>)

The attitude can be divided into two main parts, namely the attitude of negative and positive attitudes [15]. But the attitude of the negative forms in the research do not become major, because the research target is a positive attitude. A positive attitude is the willingness of someone to carry out a particular job that gives benefit to the interest of many people [16]; [17] and [18].

### f. The behavior of local government Employees (X<sub>4</sub>)

Behavior of local government [16]; [19], and [20] explain that the behavior is human activity which has a very broad meaning to stretch. The description of the call, it was

concluded that the behavior is all human activity, either observed directly, or indirectly. [21] States that the primary key is an employee in the exercise of the activity of the Organization, Government for serving the interests of the local community.

### g. Standard of Operational Procedure (X<sub>5</sub>)

According to the Government Regulation No. 35-year 2012, about the preparation of a standard Operational Procedure (SOP) Administration grant of understanding (SOP) is a standardized set of written instructions regarding the processes of organizing activity the organization. Adrinaland [22] define that standard Operating procedures (SOP) is a reference to perform job duties.. And SOPs serve as performance assessment tools government agencies based on technical indicators, administrative and procedural compliance with governance work, work procedures and work system on the unit of Government.

### h. The internal control System of Government (X<sub>6</sub>)

The Government internal control systems (SPIP), referring to the Government Regulation (PP) [3] Year 2008 Stated that the autonomous regional government, was expected to received opinion WTP from the BPK otherwise that in practice to get the opinion of WTP from the BPK is very difficult. Then [23]; [24] stated that this is because the existing human resources in the Government did not have a good performance. But in Samarinda and Kalimantan province since the year 2014 to 2015 have gotten the opinion of WTP. from the BPK.

### i. The Strengthening National/State budget (X<sub>7</sub>)

State budget [25]; [15] Stated that revenue and budget friendly Shopping Area/Budget revenues and Expenditures of the State was the real development of the field's veins. The budget is the basic financial management area in a period of one fiscal year [25]. While explaining that the National budget is taken into account in the conduct of government activities the Government for one year, in accordance with (State Ministry Regulation No. 13 year 2006 article 21).

### j. The Support information and technology (X<sub>8</sub>)

Support information and technology [26] state that information technology is a very important and fundamental to various needs of financial administration, including information of funding needs. And then [27] states that information and technology is a media services promised on the global economy. Next [28]; [26] states that the electronic archive has four cycles of creation and management of storage, distribution and use, maintenance, and disposition.

## V. FRAMEWORK OF THE RESEARCH

The framework to be used in this research is relationship among 8 (eight) independent and a dependent variable. The independent variables consist of organizational commitment, regional government employment competency, attitude of regional government employees, behavior of regional government employees, the standard of operating procedure, government internal control system, strengthening of National/State budget and the support of information and technology and the dependent variable is the reasonable judgement without any exception.

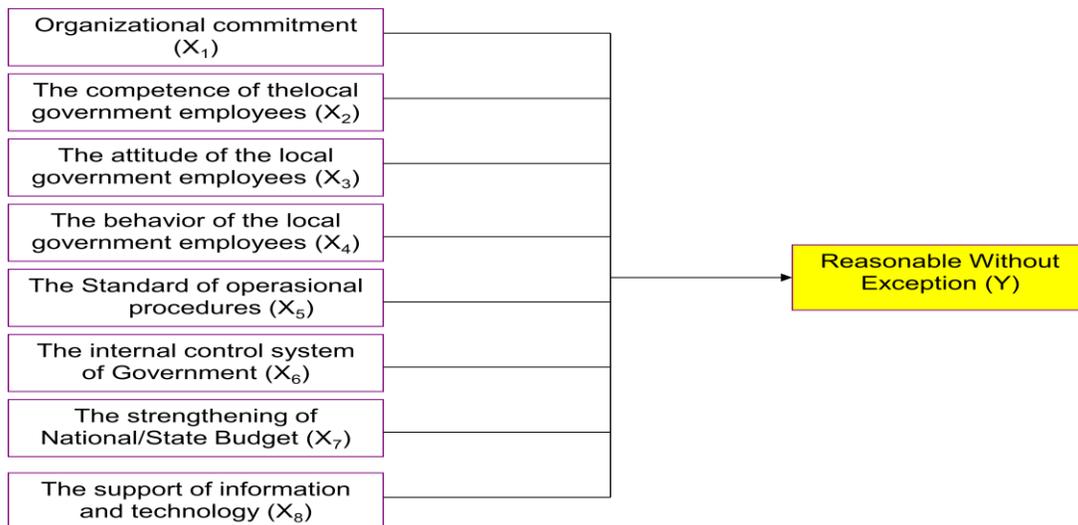


Figure .1.  
The Frame of The Research

#### IV. THE RESEARCH METHODOLOGY

##### A. The Research Method

In this study, the method used is explanatory research. This method is suitable for social studies trying to see, measure and test the causal relationships between the variables studied. The research method is also consistent with that used by the research aimed to test the hypothesis.

Being the nature of this study is verification, which examined the relevance and effect relationship between the independent variables and the dependent variables were examined, and tested the relationship between variables with statistical and econometric tests for the conclusion.

##### B. Data Types and Sources

This study uses primary data from 4 (four) districts/cities in East Kalimantan province. The data are collected by using questionnaires from primary source that consist of local government institution, schools, and representative board members. The questionnaires use four level choices 1, 2, 3, and 4. The 1 means worst, 2 means worse, 3 means good and 4 means excellent.

##### C. Significance of Parameter Test.

In general, the significance test is a procedure whereby sample results are used to prove the truth or error of a null hypothesis [29]; [30] namely: First, t-test is used to see whether the independent variables individually have a significant or no influence on the dependent variable. By comparing the t-test value with the t-table value, it will be known. For testing hypotheses, the following formulas are used (Gujarati, 2004):

$$H_0: \beta_i = 0$$

$$H_a: \beta_i \neq 0$$

To get the t-test, the following formula is used:

$$t = \frac{\hat{\beta}_i}{s\beta_i}$$

where  $\hat{\beta}_i$  is the estimation parameter of  $\beta_i$  and  $s$  is the standard error. If the t-test value is greater than the t-table value (t-test > t-table) at a certain level of significance, for example 5%, it can be concluded that  $H_0$  is rejected, meaning that individual independent variables have a significant influence to the dependent variable. Conversely, if the t-test

value is smaller than the t-table, for example at the 5% significance level, it can be concluded that  $H_0$  is not rejected, meaning that the independent variables individually do not have a significant effect on the dependent variable. Second, F-test (for the overall test), the F-test is used to see the significance of the parameters of the independent variable on the dependent variable together. By comparing between F-test values and F-table values, it can be determined whether the independent variables together have a significant or no influence on the dependent variable.

The test used the following formula:

$$H_0: \beta_1 = \beta_2 = \beta_3 = \dots = \beta_k = 0$$

$$H_a: \text{At least one coefficient does not equal zero } (\beta_k \neq 0).$$

While to get the F-test the following formula is used:

$$F = \frac{R^2/k}{(1 - R^2)/(n - (k + 1))}$$

where  $R^2$  is the coefficient of determination,  $n$  is the number of observations and  $k$  is the number of independent variables. If the F-test value is greater than the F-table value (F-test > F-table), for example at the level of significance of 5% it is concluded that  $H_0$  is rejected, meaning all independent variables together have significant to the dependent variable. Conversely, if the F-test value is smaller than the F-table value (F-test < F-table), for example at a significance level of 5%, it can be concluded that  $H_0$  is not rejected, meaning that all independent variables have no influence which is significant to the dependent variable.

##### D. The Goodness of Fit Test

Goodness of Fit measurement in the panel data is not common, this is done for two reasons: (i) the facts obtained differ in interest to explain in and between variations in the data, (ii) the coefficient of determination ( $R^2$ ) or adjusted  $R^2$  only matches if the model is estimated by OLS [31].  $R^2$  values are located between zero and one. If the  $R^2$  value is getting closer to one, then the model used is quite good because the variation in changes in the dependent variable can be explained by variations in changes in the independent variables. Conversely, if the  $R^2$  value is getting closer to zero, then the model used is not good because the variation in

changes in the dependent variable cannot be explained by changes in the independent variable (weak).

F-test value. The F-test is used not only to see the significance of the parameters of the independent variable on the dependent variable, but also to see the goodness of fit of a model. By comparing between F-test values and F-table values, it can be determined whether the model is good or not. If the F-test is greater than the F-table value, for example at a 5% level of significance, then it can be said that the model used is good enough, because all independent variables together can explain the dependent variable. Conversely, if the F-test is smaller than the F-table value, for example at a 5% significance level, then it can be said that the model used is not good, because all independent variables together cannot explain the dependent variable.

**E. Model Analysis**

In this study will be used ordinary least square equation model. The reasonable judgement without any exception (Y) is treated as a dependent variable, and organizational commitment (X<sub>1</sub>), regional government employment competency (X<sub>2</sub>), attitude of regional government employees (X<sub>3</sub>), behavior of regional government employees (X<sub>4</sub>), the standard of operating procedure (X<sub>5</sub>), government internal control system (X<sub>6</sub>), strengthening of National/State budget (X<sub>7</sub>) and the support of information and technology (X<sub>8</sub>) are treated as independent variables.

So that structural equation models were used in this study are:

$$YP = f(X_1, X_2, X_3, X_4, X_5, X_6, X_7, X_8) \dots\dots\dots (1)$$

Where:

- Y = the reasonable judgement without any exception
- X<sub>1</sub> = organizational commitment

- X<sub>2</sub> = regional government employment competency
- X<sub>3</sub> = attitude of regional government employees
- X<sub>4</sub> = behavior of regional government employees
- X<sub>5</sub> = the standard of operating procedure
- X<sub>6</sub> = government internal control system
- X<sub>7</sub> = strengthening of National/State budget
- X<sub>8</sub> = the support of information and technology

From the structural equation above has a linear relationship, the form of the equation can be formulated such that it qualifies linear regression model. So the equation becomes:

$$Y = \alpha_0 + \alpha_1 X_1 + \alpha_2 X_2 + \alpha_3 X_3 + \alpha_4 X_4 + \alpha_5 X_5 + \alpha_6 X_6 + \alpha_7 X_7 + \alpha_8 X_8 + \mu \dots\dots\dots (2)$$

where:

- Y = the reasonable judgement without any exception
- X<sub>1</sub> = organizational commitment
- X<sub>2</sub> = regional government employment competency
- X<sub>3</sub> = attitude of regional government employees
- X<sub>4</sub> = Behavior of regional government employees
- X<sub>5</sub> = the standard of operating procedure
- X<sub>6</sub> = government internal control system
- X<sub>7</sub> = strengthening of National/State budget
- X<sub>8</sub> = the support of information and technology
- α<sub>0</sub> – α<sub>8</sub> = coefficient parameters
- μ = error term

**VI. DISCUSSION**

From 8 (eight) independent variables are used in this equation, it could be seen that 6 (six) variables have positive impact, and only 2 (two) are not significant statistically influence to the reasonable judgement without any exception (Y).

Table. 1. The reasonable judgement without any exception equation model

Variables	Coefficient	Std. Error	t-Statistic	Prob.
C	-1,21388	1,06573	-1,13901	0,25540
X <sub>1</sub>	0,24200	0,04115	5,88051	0,00000
X <sub>2</sub>	0,15077	0,04703	3,20554	0,00150
X <sub>3</sub>	0,01091	0,05531	0,19717	0,84380
X <sub>4</sub>	0,00285	0,06066	0,04705	0,96250
X <sub>5</sub>	0,14712	0,04708	3,12484	0,00190
X <sub>6</sub>	0,12223	0,04566	2,67667	0,00770
X <sub>7</sub>	0,25141	0,04452	5,64709	0,00000
X <sub>8</sub>	0,12934	0,04200	3,07963	0,00220
R-squared	0,45634	Mean dependent var		16,77945
Adjusted R-squared	0,44519	S.D. dependent var		2,30936
S.E. of regression	1,72014	Akaike info criterion		3,94499
Sum squared resid	1153,96500	Schwarz criterion		4,03496
Log likelihood	-778,02510	Hannan-Quinn criter.		3,98062
F-statistic	40,92023	Durbin-Watson stat		1,86399
Prob(F-statistic)	0,00000			

Source :Processed from Eviews 6 software

lit could be seen that 6 (six) independent variables are used in this equations have t-value are greater than 1.960 for significant level one percent. The value of the t-test are organizational commitment (5,88051), regional government

employment competency (3,20554), the standard of operating procedure (3,12484), government internal control system (2,67667), strengthening of National/State budget (5,64709) and the support of information and technology

(3,07963). Otherwise two independent variables have value of t-test lower than t-table of 1.960 or 1.645 for significant level of one or five percent. The variables are attitude of regional government employees (0,19717) and behavior of regional government employees (0,04705).

The value of the F-test is 40,92023, it means that all independent variables are used in the equation have impact on the reasonable judgement without any exception. The  $R^2$  value is 0,45634, it means that all independent variables in this equation have 45,63% impact on the dependent variable and 54,37% is influenced by out of the model.

The organizational commitment variable has positive and significant statistically impact on the reasonable judgement without exception about 0,242, it means that the increasing or decreasing this variable will impact on it about 24,2 percent. The regional government employee competency variable has a positive impact 15,08 percent on dependent variable. The standard of operating procedure has coefficient 0,14712, it means that this variable has impact on 14,71 percent. The government internal control system has coefficient 0,12223, it means the government internal control system has an influence to the reasonable judgement without any exception about 12,22 percent. The strengthening of National/State budget has 0,25141, it means that this variable has impact on the reasonable judgement without any exception about 25,14 percent and the support of information and technology has coefficient 0,12934, that means that this variable has 12,93 percent influence to the reasonable judgement without any exception.

The biggest factor that influence to the dependent variable is the strengthening of National/State budget that this variable has positive and statistically significant impact on the reasonable judgement without any exception about 25.14%.

And secondly, is the organizational commitment variable has a positive impact and significant statistically on the reasonable judgement without any exception about 24.2 percent. It is supported by the opinion of [32] and [7]; [33] that organizational commitment components has emerged as the contributing factor and play important roles in enhancing employee work performance.

Third, the government internal control system has positive and statistically significant impact on the reasonable judgement without exception. This is in accordance with the research of [19]; [33][15] and [34] that the internal control system of government has positive and significant impact on financial reporting.

The support of information and technology has positive impact and significant statistically on the dependent variable, it is supported to the opinion of Aldalayeen, et al 2013 that the information technology has positive impact and significant statistically in financial performance in industrial companies.

## VII. CONCLUSION

The conclusion of the research are :

- 1) The six of eight independent variables are used this model have positive and statistically significant impact on the reasonable judgement without exception. They are organizational commitment, regional government employment competency, the standard of operating procedure, government internal control system, strengthening of National/State budget and the support of information and technology variables.

- 2) Otherwise the two independent variables are used in this model are not statistically significant to the reasonable judgement without any exception. The variables are attitude of regional government employees and the behavior of regional government employees.
- 3) The strengthening of National/State budget is the biggest factor in financial accounting report to get reasonable without any exception opinion

## VIII. REFERENCES

- [1]. Undang-Undang No.17 Tahun 2003, t.K.N., Undang-Undang No.17 Tahun 2003, tentang Keuangan Negera. 2003.
- [2]. Asiedu, K.F. and E.W. Deffor, Fighting corruption by means of effective internal audit function: Evidence from the Ghanaian public sector. *International Journal of Auditing*, 2017. **21**(1): p. 82-99.
- [3]. Peraturan Pemerintah No.60 Tahun 2008, t.S.P.I.P., Peraturan Pemerintah No.60 Tahun 2008, tentang Sistem Pengendalian Intern Pemerintah. 2008.
- [4]. Adisasmita, R., *Manajemen Pemerintah Daerah*. 2011(1): p. v-vii + 1-209.
- [5]. Hasiara, L.O., *Akuntansi Sektor Publik (Teori & Praktik, Bernuansa Keperilakuan)*. 2009: p. ix-292.
- [6]. Sari, N.M.L.O.H. and R. Fitriana, *Kajian Kritis Akuntansi Sumber Daya Manusia pada PT Hexindo Adiperkasa Tbk. Samarinda*. *Jurnal Akuntansi Multi Dimensi*, 2018. **1**(1).
- [7]. Gamayuni, R.R., The effect of internal audit function effectiveness and implementation of accrual based government accounting standard on financial reporting quality. *Review of Integrative Business and Economics Research*, 2018. **7**: p. 46-58.
- [8]. DeFond, M.L. and C.S. Lennox, Do PCAOB inspections improve the quality of internal control audits? *Journal of Accounting Research*, 2017. **55**(3): p. 591-627.
- [9]. Newton, N.J., et al., Internal control opinion shopping and audit market competition. *The Accounting Review*, 2015. **91**(2): p. 603-623.
- [10]. Chia, A., Darin Barney, Gabriella Coleman, Christine Ross, Jonathan Sterne, Tamar Tembeck (Eds.), *The Participatory Condition in the Digital Age*. *International Journal of Communication*, 2018. **12**: p. 4.
- [11]. Sumarno, J., Pengaruh komitmen organisasi dan gaya kepemimpinan Terhadap hubungan antara partisipasi anggaran dan Kinerja manajerial (studi empiris pada kantor cabang perbankan indonesia di jakarta). *Jurnal Bisnis Strategi*, 2005. **14**(2): p. 197-210.
- [12]. Rahmi, D. and M. Arfan, Pengetahuan Pengelolaan Keuangan daerah, Latar Belakang Personal, Komitmen, dan Perangkat Pendukung Terhadap Kemampuan Satuan Kerja Perangkat daerah dalam Menyusun Laporan Keuangan (Studi pada Satuan Kerja Perangkat Aceh). *Jurnal Administrasi Akuntansi: Program Pascasarjana Unsyiah*, 2017. **6**(3).
- [13]. Rosa, M.C.W., E.G. Sukoharsono, and E. Saraswati, The Role of Venture Capital on Start-up Business Development in Indonesia. *Journal of Accounting and Investment*, 2019. **20**(1): p. 55-74.

- [14]. Mutia Sari, H.B. and M. Indriani, Pengaruh Pemanfaatan Teknologi Informasi, Kompetensi Aparatur dan Komitmen Organisasi Terhadap Kinerja Pengelolaan Keuangan pada Satuan Kerja Perangkat Kabupaten Aceh Jaya. *Jurnal Administrasi Akuntansi: Program Pascasarjana Unsyiah*, 2017. **6**(3).
- [15]. Hasiara, L.O., Sikap dan Perilaku Pejabat, Unit SKPD dalam Pengelolaan APBD dan Aset Daerah. *Jurnal Akuntansi Multiparadigma*, 2012. **3**(1): p. 101-110.
- [16]. Hasiara, L.O., Cakrawala Menuju Psikologi Akuntansi (Keuangan daerah). 2010: p. xii+274.
- [17]. Santoso, S., Teori-Teori Psikologi Sosial. 1 Februari 2010: p. v+1-256.
- [18]. Freud, S., The Ego and The id. 1960: p. xi+1-86.
- [19]. Ghozali, I.A.S.d.l., Akuntansi Keperilakuan Konsep dan Kajian Empiris Perilaku Akuntan. 2006: p. viii+1-286.
- [20]. Baldwin, J.M., History Of Psychology A Sketch and An Intrepretation. Januari, 2013: p. 1-320.
- [21]. La Ode , H., Efektivitas Tindak Lanjut Hasil Pemeriksaan Bpk Atas Laporan Keuangan Pemerintah Daerah Di Kalimantan Barat, Kalimantan Tengah, Dan Kalimantan Timur. 2007: Tarumanagara University.
- [22]. Diani, D.I., Pengaruh Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi Keuangan Daerah Dan Peran Internal Audit Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Empiris pada Satuan Kerja Perangkat Daerah di Kota Pariaman). *Jurnal Akuntansi*, 2014. **2**(1).
- [23]. Yaşar, A., E. Yakut, and M.M. Gutnu, Predicting qualified audit opinions using financial ratios: Evidence from the Istanbul Stock Exchange. *International Journal of Business and Social Science*, 2015. **6**(8): p. 1.
- [24]. Rena, B.E., E.G. Genc, and F.U. Ozkul, The Impact of the Opinions of the Independent Auditors on the Investor Decisions in Banking Sector: An Empirical Study on the Banks Operating in Turkey. *Accounting and Finance Research*, 2016. **5**(1): p. 157.
- [25]. Armando, G., Pengaruh Sistem Pengendalian Intern Pemerintah dan Pengawasan Keuangan Daerah Terhadap Nilai Informasi Laporan Keuangan Pemerintah (Studi Empiris pada SKPD di Kota Bukittinggi). *Jurnal Akuntansi*, 2013. **1**(1).
- [26]. Hla, D. and S.P. Teru, Efficiency of Accounting Information System and Performance Measures-. *Int. J. of Multidisciplinary and Current research*, 2015. **3**.
- [27]. Islam, K., et al., Accounting Information Systems: Traditions and Future Directions (By Using AIS in Traditional Organizations). *The Journal of Internet Banking and Commerce*, 2017. **22**(2): p. 1-13.
- [28]. Nurillah, A.S. and D. Muid, Pengaruh kompetensi sumber daya manusia, penerapan sistem akuntansi keuangan daerah (sakd), pemanfaatan teknologi informasi, dan sistem pengendalian intern terhadap kualitas laporan keuangan pemerintah daerah (studi empiris pada skpd kota depok). 2014, Fakultas Ekonomika dan Bisnis.
- [29]. Willy Abdillah, d.J.H., Partial Least Square (PLS) Structurla Equation Modeling (SEM) dalam Penelitian Bisnis. 2015: p. iii+1-265.
- [30]. Teguh, W., Analisis Statistik Mudah dengan SPSS 20. 2012: p. v-197.
- [31]. Jogiyanto, H., Konsep dan Aplikasi Structural Equation Modeling Berbasis Varian dalam Penelitian Bisnis. 2011: p. iii-140.
- [32]. Kehinde, O.H., A.C. Ahmad, and O.M.J. Popoola, Independence and Management Support: The Advocate for Internal Auditors' Task Performance in Tertiary Institutions. *Indian-Pacific Journal of Accounting and Finance*, 2017. **1**(2): p. 15-28.
- [33]. La Ode Hasiara, a.P.R., Analysis of Giving Opinion of the Audit Board of the Republic of Indonesia (BPK) on Unqualified Opinion (WTP). *Journal of Finance and Accounting*, 2017. **5**(6): p. 206.
- [34]. Pucheta-Martínez, M.C., I. Bel-Oms, and L.L. Rodrigues, The engagement of auditors in the reporting of corporate social responsibility information. *Corporate Social Responsibility and Environmental Management*, 2018.

#### ACKNOWLEDGEMENT

Our gratitude goes to the Ministry of Research, Technology, and Higher Education of the Republic of Indonesia for funding this Research Project under KontrakPenelitian of 2018 Competency Based Research Number 862h/PL7/LK/2018. This study is considered important so the state issues funding for the research activities.