

# QUALITY OF FINANCIAL REPORTS THROUGH ORGANIZATIONAL COMMITMENTS AS INTERVENING VARIABLES

*by Lusi Ana*

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## QUALITY OF FINANCIAL REPORTS THROUGH ORGANIZATIONAL COMMITMENTS AS INTERVENING VARIABLES

Silvia Sari\*<sup>1)</sup>, Berta Agus Petra<sup>2)</sup>, Lusiana<sup>3)</sup>, M Fikri As Falah<sup>4)</sup>  
Universitas Putra Indonesia YPTK Padang  
Correspondent email : [silviasari@upiyptk.ac.id](mailto:silviasari@upiyptk.ac.id)

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### ABSTRACT

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**Background :** This study aims to examine the effect of the application of regional financial accounting and HR competence on the quality of financial reports with organizational commitment as an intervening variable at the Regional Financial and Asset Management Agency of Sawahlunto City. **Method :** Methods of collecting data through surveys and questionnaires. The analytical method used is Multiple Linear Regression Analysis with SPSS IBM 25. By distributing questionnaires to 80 respondents. **Result :** The results of data analysis concluded, partially (t test) obtained: (a) there is a positive and significant effect between the application of regional financial accounting on organizational commitment. **Conclusion :** (b) there is a negative and significant influence between HR Competence on Organizational Commitment. (c) there is a negative and significant effect between the Application of Regional Financial Accounting on the Quality of Financial Reports. (d) there is a positive and significant influence between HR Competence on the Quality of Financial Statements (e) there is a positive and significant influence between Organizational Commitment on the Quality of Financial Statements. (f) The application of Regional Financial Accounting does not mediate Organizational Commitment to the Quality of Financial Reports. (g) HR competence can mediate Organizational Commitment to the Quality of Financial Reports.

**Keywords:** Implementation of Regional Financial Accounting, HR Competence, Quality of Financial Reports and HR Competence.

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## INTRODUCTION

The regional financial and asset management agency is one of the agencies managed by the government in charge of managing regional finance and assets in each region and province. In order to realize Good Governance, the Regional Financial and Asset Management Agency (BPKAD) must create an accountable and transparent government system in terms of financial management in government administration by providing the best service to the community (Masdupi et al., 2018). According to (Wijayanti, 2017) the quality of financial statements is an output of an accounting system that is useful for providing information for parties who will use the financial information as the basis for making a decision. The quality of financial reports has a very important role in assisting decision making related to the operations of an entity or organization (Amalia, 2021). Organizational commitment is important in research because it has a significant impact on work behavior such as job satisfaction and employee absenteeism. Talking about the financial statements of each entity, including the central and regional governments, of course also participate in reporting, especially financial reports. The Supreme Audit Agency (BPK) still notes that many local government financial reports still have not obtained unqualified results (WTP) or in the sense that the financial statements produced are still largely not presented in all material terms regarding the financial position (balance sheet), results business or budget realization reports and cash flow reports that are not in accordance

with generally accepted accounting principles (Islami & Rio, 2019).

## METHOD

Variable operational definitions are used for variable measurement and serve as constraints on the object under study (Luthfiah & Suherman, 2018). According to (Akt, A.B.M, Halim, Abdul, Dr 2017) argued that the application of regional financial accounting in Indonesia is a field in public sector accounting that has received great attention from various parties since the reform in 1998. This is due to the existence of new policies from the government. included in regional financial management (Izzalqurny et al., 2019).

### HR Competency (X2)

According to (MA, Masdar, Sjahrazad, MDevST, S sos, Asmorowati, and MCom, Drs, Irianto, Jusuf 2019) competence is a requirement that must be met by individuals to carry out their main tasks and functions properly. Competence includes all things inherent in behavior as a means to improve performance.

### Quality of Financial Statements (Y)

According to (Nasution, Darma, Aditia and Barus, Br, Debora 2019) the definition of quality according to the Big Indonesian Dictionary is the level of good or bad something, the level or degree of a financial report, which is a structured report on the financial position and transactions carried out by the entity. reporting.





### Organizational Commitment (Z)

According to (Eli Kurniawati, Noor Shodiq Askandar 2020) organizational commitment is a strong belief and support for the values and goals that the organization wants to achieve or someone who joins the organization in a company requires commitment in him.

### RESULT

The results of descriptive statistics on research variables can be seen in the following table.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Total_Y	80	32.00	57.00	47.5625	5.65650
Total_X1	80	27.00	58.00	47.7625	6.73033
Total_X2	80	27.00	59.00	49.0500	7.38095
Total_Z	80	28.00	59.00	47.7000	7.67604
Valid N (listwise)	80				

Source: Data Primer (diolah)

Table 1. Descriptive Statistical

The financial report quality variable has the lowest value of 32 and the highest value of 57 with an average value of 47.5625 and a standard deviation (level of data distribution) of 5.65650. The Regional Financial Accounting Application variable has the lowest value of 27 and the highest value of 58 with an average value of 47.7625 and a standard deviation (level of data distribution) of 6.7303. The HR Competency variable has the lowest value of 27 and the highest value of 59 with an average value of 49.0500 and a standard deviation (level of data distribution) of 7.67604. Organizational Commitment variable has the lowest value of 28 and the highest value of 59 with an average value of 47.7000 and the

standard deviation (level of data distribution) of 7.67604.

### Research Descriptive Analysis

This study uses the variables of Regional Financial Accounting Application and HR Competence as independent variables, while the Financial Report Quality as the dependent variable and Organizational Commitment as the intervening variable.

N O	PERTANYAA N	R <sub>hitung</sub>	R <sub>tabel</sub>	KETERANGA N
		<b>n=80</b>	<b>Df =80-2 = 78</b>	
1	Laporan keuangan menyediakan informasi yang dapat mengoreksi aktivitas keuangan di masa lalu.	0,469	0,2199	Valid
2	21. rmasi laporan keuangan yang dihasilkan sesuai dengan Standar Akuntansi Pemerintahan (SAP).	0,536	0,2199	Valid
3	Laporan keuangan menyediakan informasi yang mampu memprediksi masa yang akan datang.	0,717	0,2199	Valid
4	Penyajian penerbitan laporan keuangan tepat waktu sesuai periode akuntansi.	0,660	0,2199	Valid
5	Laporan keuangan menghasilkan informasi yang lengkap mencakup semua	0,430	0,2199	Valid





	informasi yang dibutuhkan guna pengambilan keputusan.			
6	Laporan keuangan menghasilkan informasi yang jujur sesuai transaksi dan peristiwa keuangan lainnya yang seharusnya disajikan.	0,57 3	0,219 9	Valid
7	Informasi yang dilaporkan dalam laporan keuangan bebas dari pengertian yang menyesatkan.	0,59 2	0,219 9	Valid
8	Informasi yang dilaporkan dalam laporan keuangan dapat memenuhi kebutuhan pengguna.	0,67 9	0,219 9	Valid
9	Informasi laporan keuangan yang dihasilkan dapat dipahami dengan jelas.	0,63 6	0,219 9	Valid
10	Laporan keuangan disusun secara sistematis sehingga mudah dimengerti.	0,61 3	0,219 9	Valid
11	Informasi laporan keuangan dapat dibandingkan dengan laporan keuangan periode sebelumnya.	0,42 3	0,219 9	Valid
12	Dalam penyusunan laporan keuangan, saya telah menggunakan kebijakan akuntansi yang berpedoman pada SAP dari tahun ke tahun.	0,44 0	0,219 9	Valid

Source: Data Primer (diolah)

Table 2. Original Data Source

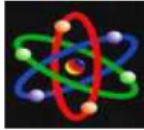
From table above, it can be seen that all statement items from the Financial Statement Quality variable have an rcount value greater than the rtable value, at the significance level (p) = 5% (0.05), Df = n-2, so 80-2 = 78 which shows the number 0.2199, in accordance with the test criteria regarding whether it is valid or not. From this comparison, all of the statement items on the Financial Statement Quality variable are "valid".

### Validity of Regional Financial Accounting Application Variables

From the results of data processing on the Regional Financial Accounting Application variable, the results of the validity test are obtained as follows:

N	PERTANYAAN	R <sub>hitung</sub>	R <sub>tabel</sub>	KETERANGAN
				Df = 80-2 = 78
19	Sistem Akuntansi yang diterapkan pada dinas ini sesuai SAP.	0,72 2	0,219 9	Valid
2	Basis Akuntansi penyusunan laporan keuangan pada dinas ini basis akrual.	0,66 2	0,219 9	Valid
3	Dinas ini melaksanakan prosedur penerimaan dan pengeluaran kas sesuai dengan sistem akuntansi.	0,67 8	0,219 9	Valid
4	Dinas ini melaksanakan prosedur akuntansi asset tetap sesuai dengan sistem akuntansi.	0,55 9	0,219 9	Valid
5	Dinas ini melaksanakan prosedur akuntansi asset	0,51 3	0,219 9	Valid





	tetap sesuai dengan sistem akuntansi.			
6	Transaksi keuangan pada Dinas ini didukung oleh bukti transaksi.	0,73 6	0,219 9	Valid
7	Dalam mencatat transaksi melakukan pembukuan berpasangan.	0,72 7	0,219 9	Valid
8	Bukti transfer, STS, Nota kredit bank, Surat tanda bukti pembayaran adalah bukti transaksi pengeluaran kas.	0,74 3	0,219 9	Valid
9	SP2D, Nota debit bank adalah bukti transaksi pengeluaran kas.	0,57 3	0,219 9	Valid
10	Dinas ini membuat laporan keuangan setiap periode Akuntansi.	0,55 6	0,219 9	Valid
11	Pelaporan laporan keuangan dilakukan secara konsisten dan periodic.	0,66 6	0,219 9	Valid
12	Pada dinas ini dilakukan klasifikasi atau transaksi sesuai dengan post-post semestisnya.	0,73 1	0,219 9	Valid

Source: Data Primer (diolah)

Table 3. Validity of Regional Financial From Original Data Source

From table above, it can be seen that all statement items from the Regional Financial Accounting Application variable have an rcount value greater than the rtable value, at the significance level (p) = 5% (0.05), Df = n-2, so 80-2 = 78 which shows the number 0.2199, in

accordance with the test criteria regarding whether it is valid or not. From this comparison, all items in the variable statement on the Application of Regional Financial Accounting are declared "valid".

### Reliability Test

Reliability is the level of reliability of the questionnaire after the instruments on the variables of Financial Report Quality, Implementation of Regional Financial Accounting, HR Competence and Organizational Commitment were tested for reliability (reliability) on each variable.

### Normality Test

Normality test is used to determine whether the variables analyzed meet the criteria for a normal distribution. This normality test uses the Kolmogorov-Smirnov test by comparing between asymp. Sign. (2-tailed) with a significance level of ( $\alpha$ ) 5%.

One-Sample Kolmogorov-Smirnov Test		11
		Unstandardized Residual
N		80
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.96130625
Most Extreme Differences	Absolute	.076
	Positive	.039
	Negative	-.076
Test Statistic		.076
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: Data Primer (diolah)

Table 4. Normality Test Equation 1

Based on table above, it can be seen that the normality test shows a significant





level of more than 0.05, namely 0.200 for the variables of Financial Report Quality, Application of Regional Financial Accounting and Human Resources Competence. Thus the data can be stated that the three research variables are normally distributed so that they are suitable for use for multiple regression analysis.

### Normality Test of Equation II

#### One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N	80	
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.96130625
Most Extreme Differences	Absolute	.076
	Positive	.039
	Negative	-.076
Test Statistic		.076
Asymp. Sig. (2-tailed)		.200 <sup>d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Data Primer (diolah)

Table 5. Normality Test of Equation II

Based on table above, it can be seen that the normality test shows a significant level of more than 0.05, namely 0.200 for the variables of Financial Report Quality, Regional Financial Accounting Implementation and Human Resources Competence. Thus the data can be stated that the three research variables are normally distributed so that they are suitable for use for multiple regression analysis.

LLDIKTI Wilayah X



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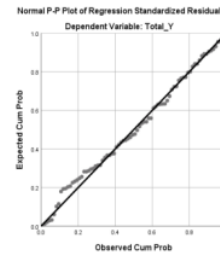
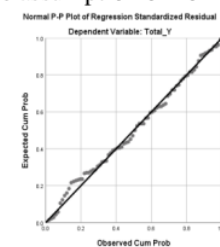


Figure 1. Equation Normality Test Results

Based on the graph above, it can be seen that the points spread around the diagonal line and the spread follows the diagonal line. This graph shows that the regression model is feasible because it fulfills the assumption of normality.



Source: Data Primer (diolah)

Figure 2. Equation II Normal Normality Test Results

Based on the graph above, it can be seen that the points spread around the diagonal line and the spread follows the diagonal line. This graph shows that the regression model is feasible because it fulfills the assumption of normality.

### Multicollinearity Test

Multicollinearity testing was conducted to test whether the regression model found a correlation between the independent variables. Detection of multicollinearity can be done by using



the variance inflation factor (VIF) and the tolerance value.

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.	Tolerance	VIF
	B	Std. Error	Beta	Std. Beta				
1 (Constant)	18.584	3.402			5.462	.000		
Total_X1	.551	.099	.655		5.582	.000	.469	2.133
Total_X2	.055	.090	.071		.605	.546	.469	2.133

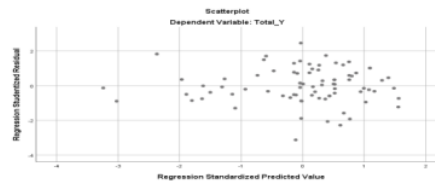
a. Dependent Variable: Total\_Y

Table 6. Multicollinearity Test Coefficients

Based on table above, it can be seen that the VIF value < 10 and the tolerance value > 0.1, it can be concluded that this regression model does not have multicollinearity problems.

### Heteroscedasticity Test

Heteroscedasticity test in this study, the test used to detect the presence of heteroscedasticity in the regression model is the Glejser method, namely by regressing the values of all independent variables with the absolute value of the residual value so that a probability value is generated.



Source: Data Primer

Figure 3. Equation I . Heteroscedasticity Test

From Figure above it can be seen that there is no clear pattern. This can be seen from the plots that radiate above and below the number 0 and do not form a certain pattern. Thus, it can be concluded that there is no heteroscedasticity.

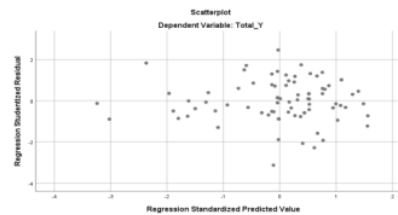


Figure 4. Equation II Heteroscedasticity Test

From Figure above it can be seen that there is no clear pattern. This can be seen from the plots that radiate above and below the number 0 and do not form a certain pattern. Thus, it can be concluded that there is no heteroscedasticity.

### Multiple Linear Regression Analysis

Regression analysis here is in the form of path analysis which is an extension of multiple linear regression analysis, or path analysis is the use of regression analysis to estimate the quality







relationship between predetermined variables.

The following is a table of multiple linear analysis results:

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	18.584	3.402		5.462	.000
Total_X1	.551	.099	.655	5.582	.000
Total_X2	.055	.090	.071	.606	.546

a. Dependent Variable: Total\_Y

Table 7. Multiple Linear Regression Analysis Application of Regional Financial Accounting and Human Resources Competence on the Quality of Financial Reports

Based on table above, it can be seen that the regression equation is:

$$Y = 0,655X1 + 0,071X2 + e$$

Interpretations based on these equations can be interpreted as follows:

1. The positive regression coefficient is 0.655, meaning that if the application of regional financial accounting is increased by one unit, assuming that human resource competence is ignored, it will result in an increase in the quality of financial statements by 0.655.
2. A positive regression coefficient of 0.071 means that if HR Competencies are increased by one unit, assuming that the application of regional financial accounting is

ignored, it will result in an increase in the quality of financial reports by 0.071.

This analysis is used to determine the Application of Regional Financial Accounting and HR Competence on the Quality of Financial Reports through Organizational Commitment as an intervening variable.

Interpretations based on these equations can be interpreted as follows:

- 1) Positive regression coefficient of 0.065 means that if the application of regional financial accounting is increased by one unit, with HR Competence and Organizational Commitment being neglected, it will result in an increase in the quality of financial reports by 0.065.
- 2) The positive regression coefficient is 0.896, meaning that if HR Competencies are increased by one unit, assuming that the Implementation of Regional Financial Accounting and Organizational Commitment is ignored, it will result in an increase in the Quality of Financial Reports by 0.896.

#### Model Accuracy Test

##### Coefficient of Determination Test (R<sup>2</sup>)

The coefficient of determination is used to measure the ability of the independent variable to describe the dependent variable. The value of the coefficient of determination is between zero and one. Analysis of the coefficient of determination in multiple linear regression is used to determine the percentage of the contribution of the influence of the independent variables





consisting of Organizational Commitment and Work Professionalism on Service Quality. The results of the analysis of the coefficient of determination (R<sup>2</sup>) obtained the results shown in the following table:

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.709 <sup>a</sup>	.502	.489	4.04166

a. Predictors: (Constant), Total\_X2, Total\_X1

b. Dependent Variable: Total\_Y

Table 8. Test Results for Determination of Equation I

Based on table above, the Adjusted R Square number is 0.489, this shows that the contribution of the Regional Financial Accounting Implementation and HR Competency variable to the Quality of Financial Reports is 48.9% while the remaining 0.511 or 51.1% is influenced by other variables. the Adjusted R Square number is 0.428, this shows that the contribution of the variable Regional Financial Accounting Implementation and HR Competence to the Quality of Financial Reports through Organizational Commitment as an intervening variable is 0.428 or 42.8% while the remaining 57.2% is influenced by by another variable.

**Partial Test (t Test)**

The t test is intended to test the significant effect of the independent and dependent variables partially. Where this test compares the significant probability with an alpha of 0.05. From the results of this test, if the probability is significantly less than alpha 0.05 then Ho is rejected and Ha is accepted,

meaning there is a relationship and if the probability is significantly greater than alpha 0.05 then Ho is accepted and Ha is rejected, meaning there is no relationship. The degrees of freedom (df)  $n-k-1$  are  $80 - 2 - 1 = 77$  (n is the number of respondents and k is the number of independent variables) so that the results obtained for the t-table are 1.991.

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	T	
1 (Constant)	18.584	3.402		5.462	.000
Total_X1	.551	.099	.655	5.582	.000
Total_X2	.055	.090	.071	.606	.546

a. Dependent Variable: Total\_Y

Table 9 . Test of the Application of Regional Financial Accounting

Based on the table above, the following is an explanation of the t test:

1. The Influence of the Implementation of Regional Financial Accounting on the Quality of Financial Reports. From table 4.25 above, it can be seen that the t-count is 5.582 and the t-table is 1.991 where the t-count is greater than the t-table ( $5.582 > 1.991$ ) or the significant level is equal to alpha ( $0.000 < 0.05$ ), then it can be obtained that H<sub>0</sub> is rejected. H<sub>a</sub> is accepted.





2. The Influence of HR Competence on the Quality of Financial Reports. From table 4.25 above, it can be seen that the t-count is 0.606 and the t-table is 1.991 where the t-count is smaller than the t-table ( $0.606 < 1.991$ ) or the significant level is greater than alpha ( $0.546 > 0.05$ ) then it can be obtained that  $H_0$  is accepted and  $H_a$  rejected.

The following is an explanation of the t test:

1. The Influence of Regional Financial Accounting Implementation on the Quality of Financial Reports through Organizational Commitment as an intervening variable. That the t-count is 5.083 and the t-table is 1.991 where the t-count is greater than the t-table ( $5.083 > 1.991$ ) or the significant level is equal to alpha ( $0.000 < 0.05$ ), then it can be obtained that  $H_0$  is rejected.  $H_a$  is accepted.
2. The influence of HR Competence on the Quality of Financial Reports through Organizational Commitment as an intervening variable.

From table above, it can be seen that the t-count is -2.445 and the t-table is 1.991 where the t-count is greater than the t-table ( $-2.445 < 1.991$ ) or the level is significantly smaller than alpha ( $0.017 < 0.05$ ) then it can be obtained that  $H_0$  is accepted.  $H_a$  rejected.

## CONCLUSION

From the discussion in the previous chapters, some conclusions can be drawn as follows:

1. There is a positive and significant influence between the implementation of regional financial accounting on organizational commitment to the Regional Financial and Asset Management Agency of Sawahlunto City. With a significant level ( $0.000 < 0.05$ ).
2. There is a negative and significant influence between HR Competence on Organizational Committees at the Regional Financial and Asset Management Agency of Sawahlunto City. With a significant level ( $0.546 > 0.05$ ).
3. There is a negative and significant influence between the application of regional financial accounting on the quality of financial reports at the Regional Financial and Asset Management Agency of Sawahlunto City. With a significant level ( $0.238 < 0.05$ ).
4. There is a positive and significant influence between HR Competencies on the Quality of Financial Reports at the Regional Financial and Asset Management Agency of Sawahlunto City. With a significant level ( $0.009 < 0.05$ ).
5. There is a positive and significant influence between Organizational Commitment on the Quality of Financial Reports at the Regional Financial and





Asset Management Agency of Sawahlunto City. With a significant level ( $0.000 < 0.05$ ).

6. The application of Regional Financial Accounting does not mediate Organizational Commitment to the Quality of Financial Reports. Where the direct relationship is smaller than the direct relationship ( $0.502 < 0.558$ ), it can be obtained that it can be mediated.

7. HR competence can mediate Organizational Commitment to the Quality of Financial Reports. Where the indirect relationship is smaller than the direct relationship ( $0.498 < 0.442$ ), it can be obtained that it can be mediated.

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# QUALITY OF FINANCIAL REPORTS THROUGH ORGANIZATIONAL COMMITMENTS AS INTERVENING VARIABLES

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