

## THE EFFECT OF ORGANIZATIONAL COMMITMENT AND INTERNAL CONTROL ON QUALITY OF ACCOUNTING INFORMATION

(Study at Bandung City at Indonesian Government Service)

Faiz Said Bachmid, SE., M.Ak., Ak., CA.

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### ABSTRACT

*This study aims to determine the effect of organizational commitment and internal control on the quality of accounting information. While independent variable in this research is organizational commitment and internal control, on the other dependent variable in this research is quality of accounting information. Population in this research is Bandung City government service. The technique of determining the sample using purposive sampling and the sample in this research are employees of fire and disaster management service, department of culture and tourism, department of population and civil registration, health department, environment and hygiene office, public works department, and transportation department in accounting and As many as 40 respondents. The method of analysis used is multiple linear regression analysis, while the research hypothesis to be tested using t test and F test. The result of research shows that organizational commitment have positive effect on accounting information quality equal to 39,5%, and internal control have positive effect to accountancy information quality equal to 40,7%. Simultaneously, organizational commitment and internal control affect the quality of accounting information by 55.7%.*

**Keywords :** Organizational commitment, Internal Control, Quality of Accounting Information

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### 1. Introduction

In central government, as in other sectors, accounting has a multipurpose role (Premchand 1990: 275). Accounting is an information system that measures, processes and communicates financial information about an identifiable economic entity (Flynn et al 2005: 1-2).

According to Goyal (2014: 11), information is data that is processed and presented in a form that can help decision makers. Information can be said to be of quality if the information consistently meets the requirements and expectations of workers' knowledge in performing their work (Ladley 2012: 14). Accounting information should be presented on time (Needles et al, 2014), (Laurença et al, 2015), (Gollmann et al, 2006). In fact there is still a delay in presenting the financial statements. According to Jefri, the head of the Kupang City Regional Finance Bureau (2017), Kupang City Panwaslu Secretariat, has been late in submitting a report on financial use. Another phenomenon revealed by Job, Regent of Kupang (2017), there are still many SKPD heads have not entered the financial accountability report, while the deadline has passed. Then Alias Wello, Regent Lingga (2016), the performance of Lingga District SKPD slow in completing the administration of financial reports to BPK Riau Islands Province. The delay in the submission of the original financial statements that have been scheduled on time has not yet been resolved.

In addition to timely elements, quality accounting information must have an element of completeness. (Needles et al, 2014), (Laurença et al, 2015), (O'Donoghue et al, 2006), (Gollmann et al, 2006). According to Ignatius Jonan, Minister of Energy and Mineral Resources (2016), there are non-tax receivables that are not equipped with detailed source documents. Another issue was expressed by Harry Azhar Azis, Chairman of BPK (2016), explaining that the BPK found problems in the examination. The problem is an incomplete shopping account. Another phenomenon expressed by Hery Subowo as Head of BPK representative of Central Java Province (2016), stated that the problem faced is the record of fixed assets is not complete.

As for elements other than timely and completeness, there are other elements that affect an information can be said to be qualified, the element is accurate. (Needles et al. 2014), (Laurença et al, 2006), (Gollmann et al, 2006) Phenomena occurring in the field according to Harry Azhar Aziz, Chairman of CPC (2016), False the only audit finds the recording and presentation of records and physical Balance of Over Budget (SAL) is not accurate. Another phenomenon that occurs is stated by Budiono, senator of DPD RI (2016), stated that the remaining funds of School Operational Assistance (BOS) is not accurate in data collection of BOS beneficiaries which caused the excess of BOS funds distribution. The other problems raised by Sumarna Surapranata, Director General of Teachers and Education Personnel (GTK) of the Ministry of Education and Culture (2016), Data is not accurately channeled into one of the issues submitted.

According to Johns et al (2001: 127) and George et al (1998: 99), organizational commitment is an attitude that reflects the strength of the linkage between employees and organizations in the form of a collection of feelings and beliefs. According to Nelson et al (2013: 62) there are three types of organizational commitment, namely affective commitment, continuity commitment, and normative commitment. Affective commitment is the intention of an employee to remain in the organization

because of a strong desire to do so. The continuing commitment is the tendency of employees to remain in the organization because he is unable to go. Normative commitment is a perceived obligation to remain within the organization.

The problem is delivered by Dwi Suryo Abdullah, Human Resources Manager and Public Relation of PLN (State Power Plant) Riau-KEPRI Region (2016), Pekanbaru Municipal Government delinquent bill payment of Public Street Lighting (PJU) for three months. As a result, PLN took decisive action to extinguish the street lights. Dwi explained that the blackout has to be done because Pekanbaru PEMKOT is not committed to PJU arrears whose payment is already late for the last three months.

Internal control is a key factor in helping organizations secure assets. The COSO internal control framework identifies five internal control components namely, control environment, risk assessment, control procedures, information and communications, and monitoring. According to Nur Miftahul Lail, Head of the Sub-Auditor of the Supreme Audit Agency (BPK) of Daerah Istimewa Yogyakarta (2017), found findings concerning the design and implementation of SPI (Internal Control System) is not good.

Based on some of the above phenomena, the researchers are interested to conduct research entitled "**The influence of organizational commitment and internal control on the quality of accounting information**"

## **2. Literature review**

### **2.1. Organizational Commitment**

#### **a. Organizational commitment.**

Organizational commitment is an attitude that reflects the individual's identification and attachment to the organization itself (Griffin 2013: 269). According to Johns et al (2001: 127) organizational commitment is an attitude that reflects the strength of the linkage between employees and organizations. Similarly, George et al (1998: 99) argued that organizational commitment is a collection of feelings and beliefs that people have about their organization as a whole.

Hellriegel et al (2011: 91) argues that organizational commitment is the power of employee involvement in the organization and identification with it. Meanwhile, according to Armstrong et al (2006: 54) organizational commitment is about identifying with the goals and values of the organization, the desire to become a member of the organization and willingness to display the business on its behalf.

Based on the above expert statement, then the commitment of the organization is the interest between employees and organizations in identifying organizational goals.

#### **b. Type of organizational commitment.**

According to Nelson et al (2013: 62) the power of individual identification with organizations is known as organizational commitment. There are three types of organizational commitment :

##### **1. Affective commitment (affective commitment)**

Affective commitment is the intention of an employee to remain in the organization because of a strong desire to do so (Nelson et al 2013: 62). According to Judge et al (2014: 64) affective commitment is the emotional attachment to the organization and the belief in its values. Similarly, Adams et al (2003: 208) argues that affective commitment is concerned with the interests of the individual in the work and loyalty to the organization and its purpose.

Mayer et al (1997: 11) suggests that affective commitment refers to the emotional attachment of employees, identification with, and involvement in organizations. Meanwhile, according to Muncherju et al (2009: 270) affective commitment refers to the extent to which a person identifies, engages, and enjoys membership in an organization.

Based on the above expert statement, affective commitment refers to an individual's emotional attraction to engage and be faithful to the organization because of his will.

##### **2. Continuance commitment (ongoing commitment)**

The continuing commitment is the tendency of employees to remain in the organization because he is unable to go (Nelson et al 2013: 62). According to Judge et al (2014: 64) continuing commitment is the economic value felt left with the organization compared to leaving it. Meanwhile, according to Johns et al (2001: 124) continuous commitment is a commitment based on the cost to be spent in leaving an organization. Adams et al (2003: 208) argues that sustained commitment, is the cost perceived by employees to leave or be deemed to have no alternative to redeem investments in current employment benefits. Meanwhile, according to Mayer et al (1997: 11) continuous commitment refers to the awareness of the costs associated with leaving the organization.

Based on the above expert statement, the ongoing commitment is the inability of the employee to leave the organization because of the cost to be incurred when leaving the organization.

##### **3. Normative commitment (normative commitment)**

Normative commitment is a perceived obligation to remain within the organization (Nelson et al. 2013: 62). According to Judge et al (2014: 64) normative commitment is an obligation to remain within the organization for moral or ethical reasons. Agreed

with that, Johns et al (2001: 124) argued that normative commitment is a commitment based on ideology or feeling obliged to an organization.

According to Meyer (2016: 32) normative commitment 'refers to feelings of employees' liability to the organization and the belief that doing so is the right thing to do. Meanwhile, according to Greenberg (2000: 38) normative commitment refers to the strength of a person's desire to continue working for an organization because he feels the obligation of others to remain.

Based on the above explanation can be synthesized that normative commitment is an obligation to remain in the organization based on morals, ethics, and feelings.

## **2.2. Internal control**

### **a. Internal control.**

According to Hardy (2015: 54), internal control is defined as an integral component of organizational management that provides reasonable assurance that the following objectives are achieved: (a) effective and efficient operations; (b) reliability of financial reporting; and (c) compliance with laws and regulations applicable. Internal control is a key factor in helping organizations minimize operational problems and achieve desired results (McKinney 2015: 117). Meanwhile, according to Nobes (2014) internal control is the way in which the director of the company ensures that the accounting system produces accurate information, and that the assets and liabilities of the company are recorded correctly and, in the case of assets, are well preserved. Similarly, Northrup (2006: 65-66) argues that internal control is the process of control of people consisting of processes and sub-processes that contain tasks and activities that provide the basis for the creation of corporate values and risk containment. Internal control is defined as the process, conducted by the board of directors, management, and personnel of the company, designed to provide reasonable assurance regarding the achievement of the following objectives: (a) effectiveness and efficiency of operations; (b) reliability of financial reporting; and laws and regulations (Fletcher et al. 2008: 30).

Based on the above theory, it can be synthesized that internal control is a process designed by companies consisting of several components to achieve company goals.

### **b. Dimensions of internal control.**

#### **1. Control environment.**

The control environment is the policy, procedure, and attitude of top management and business owners (Heintz et al 2017: 268). According to McKinney (2015: 121) control environment is a component that shows the level of awareness of controls that operate within an organization. Meanwhile, according to Giles (2015: 210) the control environment is a set of standards, processes, and structures that form the basis for internal control throughout the organization.

Based on the above theory, the control environment is a set of policies, processes, structures and attitudes of top management to perform internal controls that operate within an organization

#### **2. Risk assessment.**

According to Popov et al (2016) risk assessment is an important and sophisticated tool used to assess the operational risks of an organization so that appropriate decisions can be made to effectively avoid and reduce and manage risk to an acceptable level. Risk assessment is a process, including risk analysis and risk management alternatives, to establish information on acceptable risk levels for individuals, groups, communities, or the environment (Ostrom et al 2012). Similarly, Barnhouse et al (2008: 7) suggests that risk assessment is usually defined as a scientific analysis and characterization of the adverse effects of environmental hazards.

Based on the above opinion, then the risk assessment is the analytical process used to assess the risks that endanger the environment.

#### **3. Control activities.**

Control activities are specific activities, with full authority within the system, or subsystem boundaries to ensure that each goal can be achieved (Wilsoo et al 2015: 384). According Stimson (2012: 103) control activities is a set of processes that controlled factors that solve something. Meanwhile, according to Godwin et al (2013: 112) control activities are policies and procedures in charge of management to address risks that may prevent the organization from achieving its objectives.

Based on the above opinion, then the control activities are policies and procedures of management responsibility that are controlled by certain factors to ensure that the objectives can be achieved.

#### **4. Information and communication.**

Information is required for companies to carry out their internal control responsibilities to support their achievement of objectives and communication, defined as repeatable, repeatable processes to provide, share and obtain necessary information (Moeller 2016: 49). According to Godwin et al (2013: 113) information and communication refers to the need to open up the flow of relevant information throughout the organization. In addition, according to Moran et al (2013: 114) information and communication refers to the specific ways an organization assimilates important financial, operational, and compliance information and conveys related information to those who need it.

Based on the above statement, information and communication refers to the way the organization opens up the flow of relevant information to those in need and supports the achievement of objectives.

## 5. Monitoring.

Monitoring is the art of collecting the necessary information with minimal effort to make a control decision at the right time (Gudda 2011: 1). According to Walley et al (2010: 81) monitoring is the collection and recording of data to track the progress of the project and ensure the quality of activities within a program. Similarly, Lennie et al (2013: 8) monitoring is a systematic, ongoing process of gathering, analyzing and using information about the progress of development activities over time, and their strengths and limitations, to help guide activities and improve programs, projects and initiative. Based on the above statement, the monitoring is the collection, recording, and analysis of information to track progress over time to make a decision.

### a. Quality of Accounting Information Quality of accounting information.

The quality of information is defined as the reliability and correctness of the information or content provided by the computer system (Yang 2014: 184). According to Ladley (2012: 14) quality information is the extent to which information consistently meet the requirements and expectations of knowledge workers in doing their work. Meanwhile, according to McGilvray (2008: 5) the quality of information is the extent to which information and data can be trusted to use and / or all that is needed.

The quality of information is a multi-dimensional concept that can be defined by a number of attributes including accessibility, exact amount, trust, completeness, consistent representation, ease of manipulation, interpretability, objectivity, relevance, reputation, security, time limit, Peppard et al 2016: 34). According to Petterson (2002: 59) the quality of good information can be defined as the degree of conformity between the subjective perceptions of the sender and the recipient of the material, as well as the fact that the message represents. Based on the above opinion, it can be said that the quality of accounting information is reliability and correctness of information that meets the requirements and is believed to be used.

### Characteristics of the quality of accounting information.

#### 1. On time.

Timeliness is defined in the user's time frame as long as the information is employed. If information is needed immediately, then quality may be characterized in inverse proportion to excessive delay (Wyglinski et al 2010: 610). According to Gollmann et al (2006: 112) timeliness is the ability of the service to perform the necessary functions and provide the necessary responses within the prescribed time limit. Meanwhile, according to Trsek (2016: 56) timeliness is defined as the success of data transmission within a certain time bound.

Based on the above theory, the timeliness is the availability of information when needed and provide responses within the time limit specified.

#### 2. Complete.

The data collection rate has value for all attributes of all entities that should have a value called completeness (Bates 2012). According to Koubaraki et al (2014: 77) completeness refers to the level of all required information present in a given dataset. And according to Batini et al (2006: 40) completeness is the degree to which value is present in the data collection.

Based on the above opinion, then complete is the level of all information of the entities present in a particular database.

#### 3. Accurate.

Accuracy is defined as the degree of proximity of the size compared to the expected or desired value (Kothari et al 2015: 11). According to McGilvray (2008: 134) accuracy is measured from the truth of the data content (which requires an authoritative reference source to be identified and accessible). Meanwhile, according to Brown (2000: 247) the accuracy is freedom from error or the suitability of the size to the true value.

Based on the above opinion, then accurate information is the proximity of the true value or the truth of the data content.

### 3. Theoretical Framework

#### 3.1. Theory of organizational commitment on quality of accounting information

A company and its management play an important role in the financial reporting system and its processes. They are responsible for the presentation of fair financial statements in accordance with established criteria known as reporting standards. The integrity and quality of financial statements reflects the commitment and management intent of preparing and disseminating reliable, relevant and useful information on the Company's financial position, operating results and cash flows (Rezaee 2002: 21). The collection of accounting information into rituals is meant to show that intelligent choice is being made and that there is a commitment to the systematic application of accounting information for decision making (Belkaoui 2004: 102).

Strong organizational commitment to behavior and can hinder the use of information (Kinney et al. 2013: 5). Commitment to non-profit for nonprofit companies to develop organizational commitment to ethical behavior. Open access to financial information and possible programs by donor, volunteer and participant programs (Vaughan et al 2014: 147).

In addition, the Organization also has a commitment to employ individuals with the necessary financial competence. Competence is evidenced by the performance of the Company Supervisor, Director of Internal Audit, Divisional Controller, Tax Manager, and Other Accounting Manager (Gramling et al 2012: 215). In the research of Hari Setiawan (2013) entitled The Effects of Internal Accountant's Competence, Managers' Commitment to Organization and the Implementation of the Internal Control System on The Quality of Financial Reporting, states that the

internal competence of accountants, managerial commitment to the organization and implementation of control systems internally simultaneously have a positive impact on the quality of financial reporting especially to local governments.

In addition, Dadang Suwanda (2015) in his research entitled Factors Affecting Quality of the Local Government Financial Statement to Get Unqualified Opinion (WTP) of the Audit Board of the Republic of Indonesia, states that simultaneously demonstrating the application of Government Accounting Standards (SAP) (X1), Human Resource Quality (X2), Implementation of Internal Control System (XI), Organizational Commitment (X4) and Utilization of Information Technology (X5) have a positive influence on the quality of local government financial statements of 68.4%. Government Accounting Standard (SAP) (X1) and Organizational Commitment (X4) have a positive and significant influence on the quality of financial reporting.

The same thing is mentioned in the research of Sri Mulyati, Darwanis, and Usman Bakar (2011) entitled Influence of Organization Commitment and Application of SFAS No. 45 to Quality of Financial Statement of Non Governmental Organizations (NGOs) in Aceh Utara District, stated that the organization's commitment and the implementation of PSAK No.45 affects the quality of NGO's financial report in North Aceh District.

Similarly, research conducted by Azmi Fitriati and Sri Mulyani (2015) with the title research Factors That Affect Accounting Information Success and Its Implication on Accounting Information Quality, obtained results that organizational commitment, organizational culture, and accounting information system has a good prediction level to the quality of accounting information.

And further research conducted by Rapina (2015) entitled The Effects of Organizational Commitment and Organizational Culture on Quality of Accounting Information Mediated by Quality of Accounting Information System, provides empirical evidence that higher organizational commitment will improve the quality of accounting information systems and improve quality accounting information.

Based on the results of previous research and the theories that have been described above, it can be concluded that organizational commitment to be one factor that can affect the quality of accounting information.

### **3.2. Theory of internal control on quality of accounting information**

The internal control system consists of the policies and procedures necessary to ensure the safeguarding of an entity's assets, the reliability of its accounting records, and the achievement of its overall objectives (Porter et al. 2009: 307). Internal control and information processing methods are important for effective accounting. Internal control consists of policies and procedures used to protect the organization's assets from improper use, to maintain accurate information, and to ensure compliance with laws and regulations. The processing methods used to collect, summarize, and report accounting information may be manual or computerized (McKinney 2015: 117). However, it should be clear that a good internal control system can only provide reasonable (not absolute) certainty about the achievement of key control objectives, including the effectiveness of accounting and reporting systems (Walton et al 2006: 42).

If internal controls are strong, the opportunity to commit and hide the fraudulent financial statements is lowered. Therefore, careful consideration of the five interrelated internal control components can improve the assessment of the risk of financial reporting fraud (Zack 2013). The lack of adequate and effective internal control structures has been cited as providing opportunities for fraudulent conduct of financial statements. The internal control structure can play an important role in preventing and detecting fraudulent financial statements by reducing the chances of fraudulent financial statements and with red marking indicators of financial report fraud (Rezaee et al 2010).

In the study of Cecilia Lelly Kewo and Nunuy Nur Afiah (2017) entitled "Does Quality of Financial Statement Affected by Internal Control System and Internal Audit?", States that the internal control system and internal audit partially have a positive effect on the quality of financial statements. Internal control system and internal audit simultaneously affect the quality of financial statements.

In addition, Ramdany (2015) in his research entitled Influence The Quality of Accounting Information System and The Effectiveness of Internal Control on Financial Reporting Quality, states that the quality of accounting information systems and the effectiveness of internal control affects the quality of financial reporting.

The same thing is mentioned in the study Nunuy Nur Afiah and Dien Noviany Rahmatika (2014) under the title Factor Influence The Quality of Financial Reporting and its Implication on Good Government Governance (Research on Local Government Indonesia), states that the competence of the apparatus and internal control has a positive impact weak on the quality of financial reporting.

Similarly, research conducted by Nunuy Nur Afiah and Peny Chaya Azwari (2015) entitled The Effects of The Implementation of Government Internal Control System (GICS) on The Quality of Financial Reporting of The Local Government and Its Impact on The Principles of Good Governance : A Research In District, City, and Provincial Government In South Sumatra, states that the implementation of the government's internal control system has a positive and significant impact on the quality of financial reporting by 41 percent.

And further research conducted by Sri Mulyani and Enggar Diah Puspa Arum (2016) entitled The Influence of Manager

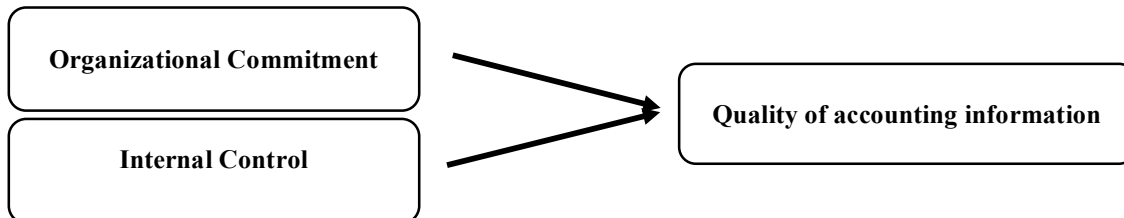


Competency and Internal Control Effectiveness Toward Accounting Information Quality, states that the competence of managers and the effectiveness of internal controls have a positive and significant impact on the quality of accounting information.

Based on the results of previous research and theory that has been described above, it can be concluded that internal control becomes one of the factors that can affect the quality of accounting information.

## 6. Research Model.

Based on theoretical framework have just described, then the theoretical framework is as below :



## 7. Conclusion

Based on the background, problem formulation, research hypothesis and discussion about the influence of organizational commitment and internal control on the quality of accounting information, it can be concluded as follows:

- a. There is influence between organizational commitment (X1) to accounting information quality (Y) with total influence equal to 39,5% which means organizational commitment have positive effect to quality of accounting information. The higher the organization's commitment, the more it will improve the quality of accounting information.
- b. There is a significant influence between the internal control (X2) on the quality of accounting information (Y) with a total influence of 40.7% which means that internal control positively affects the quality of accounting information. The better the internal control, the more will improve the quality of accounting information.

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Lecturer, Accountancy Department, STIE EKUITAS, Bandung, Indonesia  
Doctoral Students, Accountancy Department, Faculty of Economics and Business,  
Padjajaran University, Bandung, Indonesia  
faizbachmid2016@gmail.com