

School Operational Assistance Fund Management, Human Resources Competence and Governance, is it Still a Problem?

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Abstract

Submission of financial reports on time is often a problem, one of which is the case with the Department of Education, Youth and Sports. This quantitative study aims to obtain information on the moderating effect of organizational commitment on the competence of human resources managing School Operational Assistance (BOS) funds and governance in accountability for the use of their budget. Drawing a sample of 351 from all managers of BOS funds in public elementary and junior high schools. Data collection uses a questionnaire, with a quota sampling technique, data processing uses SmartPLS. The results of this study inform that human resource competence and governance affect the quality of financial reports, but organizational commitment is not able to strengthen its influence. Procurement of appropriate training, optimization of existing systems, verification of Activity Plans and School Budgets, reconciliation of budget implementation. For further research, it is better to collect data directly to the educational unit, so that all respondents' statements are in accordance with the facts.

Keywords: School operational assistance; Quality of government financial reports; Human resource competency; governance; organizational commitment.

Introduction

One of the principles that determine the quality of financial reports is timeliness. Timely financial reports are very important information, this allows policy makers to make the right decisions, including making logical and reasonable performance appraisals (Sr et al., 2018), including regional government financial reports must be reliable, the presentation must not be late, must be on time (Freddy, 2019).

The stipulation that the submission of financial reports on time, in reality in the field is very different, several Regional Work Units (SKPD) have not been able to meet these expectations, including the Youth and Sports Education Office with an accountability report on the use of School Operational Assistance (BOS) funds as the cause and this has become a phenomenon. The phenomenon of delays in submitting financial reports has occurred in several regions in Indonesia, including DKI Jakarta, reported in detiknews media, which was published on November 6 2017, Pandeglang Regency which was loaded on Media BantenNews.co.id, dated March 6 2019, Tribun Manado.co .id, which was published on 30 May 2019, also carried the same news, In North Kalimantan, Asia Niaga media, issue 6 September 2019, at Sumenep JawaPos.com, dated 22 April 2020.

Until 2022, during the assignment to review the financial reports of the Regional Government of Pandeglang Regency for the 2021 fiscal year, the phenomenon of delays in submitting financial reports regarding accountability for the use of School Operational Assistance (BOS) funds still occurs. This

condition does not only affect the financial reports of the Pandeglang Regency Youth and Sports Education Office, but also the Regional Government Financial Reports as a whole.

The purpose of this study was to examine the effect of HR competence on the quality of financial reports, examine the effect of Governance on the quality of financial reports, test for the Moderation of Organizational Commitment on HR competence on the quality of financial reports, test for the Moderation of Organizational Commitment in Governance on the quality of financial reports. It is hoped that the research can contribute to the understanding of school operational assistance fund managers regarding their responsibilities, provide policy-making considerations for the management of school operational assistance funds at the Youth and Sports Education Office, references for further research on regional finance, especially the accountability of BOS funds.

Literature Review

Human Resource Competency

According to Permendagri number 108 of 2017 (Ministry of Home Affairs, 2017) Competence is the ability and characteristics possessed by a State Civil Apparatus Employee, in the form of knowledge, skills and behavioral attitudes needed in carrying out their duties, so that the State Civil Apparatus can carry out their duties professionally.

Governance

Governance is a combination of processes and structures implemented by management to inform, direct, manage and monitor organizational activities towards achieving its goals, according to the Indonesian Government Internal Audit Standards (SAIPI) (BPKP, 2016).

Organizational Commitment

According to Wiener (1982) in (Yusuf & Syarif, 2018), organizational commitment is an encouragement in individuals to carry out activities that prioritize the interests of the organization so that they can support the success of the organization in achieving goals.

Quality of Financial Reports

According to (Sr et al., 2018) one of the principles that determines the quality of financial reports is timeliness. Timely financial reports are very important information, this allows policy makers to make the right decisions, including making logical and reasonable performance appraisals.

The Effect of Competence of Human Resources (HR) on the Quality of Financial Reports

The quality of financial reports is reflected in the accuracy of submitting reports, because this is a provision that has been mandated, among others, in the Government (PP) Number 12 of 2019 (Government of the Republic of Indonesia, 2019) that SKPD financial reports are submitted no later than 2 (two) months after the fiscal year end. Human Resource Competence is an important factor in realizing these expectations, according to Spencer and Spencer in (Pribadiyono&Hendarto, 2019), that Competence is a characteristic of a person who has a positive effect on performance effectiveness.

Several researchers have concluded that the competence of human resources has an influence, including, (Edeh&Dialoke, 2020; Firdaus et al., 2020; Indiyarningsih, 2019; Irafah et al., 2020; Samosir&Setiyawati, 2019; Wajdi et al., 2020) . The conclusions are different from other researchers,

there may be certain conditions or other influencing factors, for this reason this study tries to incorporate compliance theory, according to (Hanggraeni, 2021) the essence of compliance (compliance objectives) so that all regulations that have been set are not violated.

The Effect of Governance on the Quality of Financial Reports

Governance is a system designed to produce something good, also in local government the system is built, among others, to produce quality financial reports according to regulations. Governance is an activity or check and balance mechanism to limit the risk of mismanagement and transparency in terms of the process of goals, achievement and performance measurement (Daniri, 2014).

The conclusion that governance is influential is stated by (Ihenyen et al., 2022; Rustini et al., 2022; Sanjaya et al., 2022). Several other factors or different conditions may result in different conclusions, for this reason this study tries to include the theory of effectiveness. Effectiveness is the accuracy of determining techniques, systems and procedures in achieving goals (Muktar et al., 2016).

The Moderating Effect of Organizational Commitment on the Influence of Human Resources on the Quality of Financial Reports

Organizational commitment according to Wiener (1982) in (Yusuf & Syarif, 2018), is an encouragement within individuals to carry out activities that prioritize the interests of the organization so that they can support the success of the organization in achieving goals.

Some researchers include organizational commitment as a moderator in their conclusions, which has a positive influence, including (Clyde et al., 2022; El-Kurdy et al., 2022; Naranata et al., 2022). The opposite conclusion may occur in moderation of organizational commitment, for example Affective commitment, pride in work that is no longer owned, no longer loyal to the organization, normative commitment, no longer carrying out tasks in accordance with the main tasks and functions

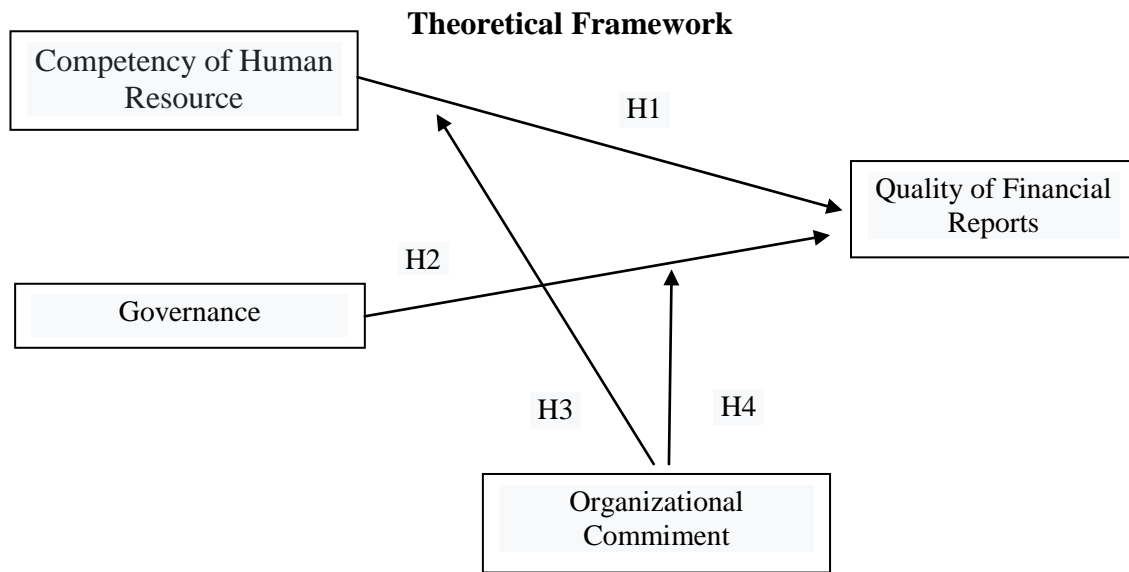
The Moderating Effect of Organizational Commitment on the Effect of Governance on the Quality of Financial Reports

William and Hazer (1986) in (Yusuf & Syarif, 2018) concluded that what is meant by organizational commitment is an affectively response to the organization as a whole and to specific work aspects which are the tasks and functions assigned to each employee.

Some researchers who include organizational commitment as a moderator in relation to governance have concluded that it has a positive influence, including, (Novitasari et al., 2022; Utomo & Efendi, 2019). The opposite conclusion might occur in moderation of organizational commitment, for example Affective commitment, is there still concern for the sustainability of the organization, normative commitment, are there still superiors who are able to motivate employees to carry out tasks, is there a performance agreement system for employees so that they can be forced to carry out tasks in accordance with the main tasks and functions.

So based on the description above the research concept can be mapped as follows:

Figure 1



Hypothesis

Referring to the framework of thought above, the hypothesis in this study is:

- H1 There is an influence on the implementation of Human Resource Competence on the Quality of Financial Statements
- H2 There is an effect of the implementation of Governance on the Quality of Financial Statements
- H3 Organizational Commitment strengthens the influence of Human Resource Competence on the Quality of Financial Statements

Research Methods

This research is a quantitative research, using a causal research type to test hypotheses about the effect of the moderator variable Organizational Commitment on the relationship of the independent variable Human Resources Competence and Governance on the dependent variable Quality of Financial Statements, which was conducted in March 2022, with the research object being accountability of funds School Operational Assistance (BOS) for State Elementary Schools and State Junior High Schools in the Pandeglang Regency area. The population is 2,895 with a total sample of 351.

This research involved all public schools at the elementary and junior high school levels. Data collection used a Google form questionnaire which was distributed via whatsapp groups managed by district BOS management at the Youth and Sports Education Office, with the target of 3 BOS fund managers in each school (Head of School, Treasurer and Operator) from 850 elementary and high school level schools. 115 junior high school levels with a total of 965 schools. The total sample is 351 using the Slovin formula and the total population is 2,895, while the required data collection is based on the quota sampling technique from the very first incoming data to a total of 351 respondents collected.

The quality of financial reports as the dependent variable in more detail leads to delays in reporting accountability for the management of Student Operational Assistance funds managed by state schools at the elementary school level and junior high school level, the questionnaire uses a Likert scale 1-5, with statements from indicators of the dimensions of research variables that there is. The validity of the statements distributed in the questionnaire was tested using the convergent loading factor validity, which obtained a value of more than 0.7 and also the average variance extracted (AVE) value yielded more than 0.5, while the Discriminant Validity parameter used was the correlation between constructs and the results of the correlation between the latent constructs themselves, are greater than the correlations between different constructs, also the Cross Loading is good because the correlation between indicators and the constructs that are measured is greater than the correlations of indicators with other constructs that are not measured. Good reliability test results using Cronbach's Alpha and Composite with each value of more than 0.7

Data processing in this study used the Structural Equation Model (SEM) approach with Partial Least Square (PLS) software, namely SmartPLS version 3.0. The results of the incoming Google form data are taken as large as the sample needs with the quota sampling technique from the very first incoming data up to a total of 351 respondents. Data first before entering data input in the SmartPLS amplification, save as with Excel type CSV (Commad Delimited). Evaluating the measurement model (Outer Model) and evaluating the Structural model (Inner Model).

Results and Discussion

Validity test

Testing the validity is often done by many researchers with the SEM approach, usually using MTMM (Multi Trait Multi Method), the technique is to test convergent and discriminant validity (Campbell and Fiske 1959) in (Ghozali&Latnan, 2015)

Convergent Validity (Factor Loading)

According to (Ghozali&Latnan, 2015) in principle the convergent validity measure of a construct value should be highly correlated, this can be seen from the loading factor value for each construct indicator, usually the loading factor must be more than 0.7 for confirmatory research and between 0.6 - 0.7 for exploratory research.

Table 1. Loading Factor

	Moderating Effect of Organizational Commitment to HR Competence	Moderating Effect of Oorganizational Commitment to Governance	Organizational Commitment
Organizational Commitment01			0.778
Organizational Commitment02			0.897
Organizational Commitment03			0.909
Organizational Commitment04			0.883

Organizational Commitment05			0.897
Hr Competence07			
Hr Competence08			
Hr Competence09			
Hr Competence11			
Hr Competence12			
Quality Of Financial Reports01			
Quality Of Financial Reports02			
Quality Of Financial Reports04			
Quality Of Financial Reports05			
Quality Of Financial Reports06			
Quality Of Financial Reports07			
Hr Competence * Organizational Commitment	2.597		
Governance01			
Governance02			
Governance03			
Governance05			
Governance06			
Governance07			
Governance08			
Governance09			
Governance * Organizational Commitment		2.751	

Table 1 Loading Factor

	HR Competence	Quality of financial reports	Governance
Organizational Commitment01			
Organizational Commitment02			
Organizational Commitment03			
Organizational Commitment04			
Organizational Commitment05			
Hr Competence07	0.809		
Hr Competence08	0.874		
Hr Competence09	0.860		

Hr Competence11	0.785		
Hr Competence12	0.812		
Quality Of Financial Reports01		0.839	
Quality Of Financial Reports02		0.856	
Quality Of Financial Reports04		0.856	
Quality Of Financial Reports05		0.885	
Quality Of Financial Reports06		0.893	
Quality Of Financial Reports07		0.882	
Hr Competence * Organizational Commitment			
Governance01			0.733
Governance02			0.850
Governance03			0.824
Governance05			0.776
Governance06			0.836
Governance07			0.837
Governance08			0.792
Governance09			0.780
Governance * Organizational Commitment			

From the results of the data as shown in the picture above, that all indicator values that measure the research variables have met the requirements, namely above 0.7 (Table 1)

Convergent Validity, Average Variance Extracted (AVE)

The average variance extracted (AVE) value must be more than 0.5, but for early-stage research between 0.5 – 0.6 it is considered sufficient (Chin 1988) in (Ghozali&Latnan, 2015).

Table 2 Average Variance Extracted (AVE)

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Moderating Effect of Organizational Commitment to HR Competence	1.000	1.000	1.000	1.000
Moderating Effect of Oerganizational Commitment to Governance	1.000	1.000	1.000	1.000
Organizational	0.922	0.925	0.942	0.764

Commitment				
HR Competence	0.886	0.892	0.916	0.687
Quality of financial reports	0.935	0.935	0.949	0.754
Governance	0.922	0.925	0.936	0.647

From the results of data processing, it was obtained that the average extracted variance (AVE) value was above 0.5 for all research constructs, meaning that the validity test met the requirements (Table 2)

Discriminant Validity, Correlation between Constructs (Fornell-Larcker Criteria)

Table 3.Criteria Fornell-Larcker

	Moderating Effect of Organizational Commitment to HR Competence	Moderating Effect of Oerganizational Commitment to Governance	Organizational Commitment
Moderating Effect of Organizational Commitment to HR Competence	1.000		
Moderating Effect of Oerganizational Commitment to Governance	0.976	1.000	
Organizational Commitment	-0.340	-0.361	0.874
HR Competence	-0.325	-0.360	0.718
Quality of financial reports	-0.284	-0.310	0.794
Governance	-0.381	-0.396	0.793

Table 3.Criteria Fornell-Larcker

	HR Competence	Quality of financial reports	Governance
Moderating Effect of Organizational Commitment to HR Competence			
Moderating Effect of Oerganizational Commitment to Governance			
Organizational Commitment			
HR Competence	0.829		
Quality of financial reports	0.772	0.869	
Governance	0.828	0.843	0.804

From the results of data processing, it was found that the correlation between the constructs themselves was higher than the correlation between constructs and other constructs (F.Hayes, 2022). From the table above, the AVE root of Moderating Effect of Organizational Commitment to HR Competence (1.000) is higher than the AVE root of other constructs, for example the AVE root of Moderating Effect of Organizational Commitment to Governance (0.976), or with other construct roots HR Competency AVE root (-0.325), and the others are down (Table3).

Discriminant Validity, Cross Loading

The correlation of construct indicators with the construct itself must be greater than the correlation of construct indicators with other constructs (Ghozali&Latnan, 2015)

Table 4. Cross Loadings

	Moderating Effect of Organizational Commitment to HR Competence	Moderating Effect of Oerorganizational Commitment to Governance	Organizational Commitment
Organizational Commitment01	-0.265	-0.278	0.778
Organizational Commitment02	-0.290	-0.309	0.897
Organizational Commitment03	-0.288	-0.306	0.909
Organizational Commitment04	-0.320	-0.340	0.883
Organizational Commitment05	-0.321	-0.343	0.897
Hr Competence07	-0.319	-0.336	0.618
Hr Competence08	-0.272	-0.306	0.592
Hr Competence09	-0.251	-0.280	0.606
Hr Competence11	-0.194	-0.241	0.550
Hr Competence12	-0.305	-0.325	0.613
Quality Of Financial Reports01	-0.258	-0.282	0.742
Quality Of Financial Reports02	-0.210	-0.229	0.649
Quality Of Financial Reports04	-0.184	-0.206	0.698
Quality Of Financial Reports05	-0.205	-0.225	0.640
Quality Of Financial Reports06	-0.297	-0.319	0.707
Quality Of Financial Reports07	-0.319	-0.347	0.698
Hr Competence * Organizational Commitment	1.000	0.976	-0.340

Governance01	-0.309	-0.312	0.492
Governance02	-0.332	-0.338	0.646
Governance03	-0.366	-0.369	0.626
Governance05	-0.220	-0.240	0.639
Governance06	-0.309	-0.324	0.674
Governance07	-0.304	-0.326	0.670
Governance08	-0.273	-0.284	0.665
Governance09	-0.337	-0.350	0.670
Governance Organizational Commitment *	0.976	1.000	-0.361

Table 4. Cross Loadings

	HR Competence	Quality of financial reports	Governance
Organizational Commitment01	0.531	0.623	0.632
Organizational Commitment02	0.640	0.701	0.718
Organizational Commitment03	0.674	0.721	0.717
Organizational Commitment04	0.622	0.695	0.672
Organizational Commitment05	0.663	0.724	0.721
Hr Competence07	0.809	0.666	0.678
Hr Competence08	0.874	0.690	0.704
Hr Competence09	0.860	0.692	0.717
Hr Competence11	0.785	0.555	0.631
Hr Competence12	0.812	0.573	0.700
Quality Of Financial Reports01	0.669	0.839	0.721
Quality Of Financial Reports02	0.657	0.856	0.711
Quality Of Financial Reports04	0.658	0.856	0.713
Quality Of Financial Reports05	0.672	0.885	0.723
Quality Of Financial Reports06	0.682	0.893	0.759
Quality Of Financial Reports07	0.682	0.882	0.764
Hr Competence * Organizational Commitment	-0.325	-0.284	-0.381
Governance01	0.624	0.544	0.733

Governance02	0.706	0.698	0.850
Governance03	0.702	0.715	0.824
Governance05	0.668	0.640	0.776
Governance06	0.709	0.696	0.836
Governance07	0.694	0.746	0.837
Governance08	0.624	0.676	0.792
Governance09	0.600	0.683	0.780
Governance Organizational Commitment *	-0.360	-0.310	-0.396

The results of this research data processing have fulfilled these conditions. Correlation of the first row of Organizational Commitment construct indicators with the Organizational Commitment construct (0.778), is greater than the correlation of the Organizational Commitment construct indicator with other constructs, namely the Organizational Commitment Moderation effect construct on HR Competence (-0.265), the Organizational Commitment Moderation effect construct on Governance (-0.278), HR Competency construct (0.531), Financial Report Quality construct (0.623), Governance construct (0.632), and so on and all correlation values fulfill the requirements that the accuracy and accuracy of measuring instruments in this case are research indicators in the questionnaire is good (Table 4)

Reliability Test (Cronbach's Alpha and Composite Reliability)

To find out the consistency of the measuring instrument, it must meet the value of Cronbach's Alpha and Composite Reliability must be more than 0.70 due to the fact that this research is confirmatory research (Ghozali&Latnan, 2015).

Table 5. Cronbach’s Alpha and Composite Reliability

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Moderating Effect of Organizational Commitment to HR Competence	1.000	1.000	1.000	1.000
Moderating Effect of Oerganizational Commitment to Governance	1.000	1.000	1.000	1.000
Organizational Commitment	0.922	0.925	0.942	0.764
HR Competence	0.886	0.892	0.916	0.687
Quality of financial reports	0.935	0.935	0.949	0.754
Governance	0.922	0.925	0.936	0.647

The results of processing the research data show that the value of Cronbach's Alpha has exceeded (0.70), namely the effect of Moderation of Organizational Commitment on HR Competence (1.000), the construct of the Moderation effect of Organizational Commitment on Governance (1.000), the construct of Organizational Commitment (0.922), the construct of HR Competence (0.886), Financial Report Quality construct (0.935), Governance construct (0.922) (Table5)

The results of this study data processing Composite Reliability value has exceeded (0.70), namely the Moderation effect of Organizational Commitment on HR Competence (1.000), the construct Moderation effect of Organizational Commitment on Governance (1.000), the Organizational Commitment construct (0.942), the HR Competency construct (0.916), Financial Report Quality construct (0.949), Governance construct (0.936) (Table 5).

Hypothesis test

R-Square

According to (Chin 1998) the criteria for the influence of exogenous constructs affect endogenous constructs (0.67, 0.33 and 0.19) show strong, moderate and weak models, whereas according to (Hair et al. 2011)) the criteria for the influence of exogenous constructs affect endogenous constructs (0.75, 0.50 and 0.25) show strong, moderate and weak models (Ghozali&Latnan, 2015). From the results of data processing, the quality of financial reports is affected by 76.60% by moderation of organizational commitment, competency and governance, this situation has a strong relationship (Table 6).

Table 6. R Square

	R Square	Adjusted R Square
Quality of Financial Statements	0.766	0.762

Path Coefficients (Estimate for Path Coefficiencies)

Table 7.Path Ceofficient

	Moderating Effect of Organizational Commitment to HR Competence	Moderating Effect of Oorganizational Commitment to Governance	Organizational Commitment	HR Competence	Quality of financial reports	Governance
Moderating Effect of Organizational Commitment to HR Competence					0.066	
Moderating Effect of Oorganizational Commitment to Governance					-0.043	
Organizational					0.313	

Commitment						
HR Competence					0.165	
Quality of financial reports						
Governance					0.478	

The value path coefficient shows how much influence the exogenous construct has on its endogenous construct from a study (Michael et al., 2021), for example the results of processing the data of this study show that the construct has a Moderating Effect of Organizational Commitment on HR Competence (0.066) or 6.60% has an effect on endogenous construct, the construct of Moderation effect of Organizational Commitment to Governance negatively (0.043) or -4.30% affects the endogenous construct of Financial Report Quality, the construct of Organizational Commitment (0.313) or 31.30% affects the endogenous construct of Quality of Financial Statements, HR Competency construct (0.165) or 16.50% affect the endogenous construct of Financial Report Quality, the Governance construct (0.478) or 47.8% affect the endogenous construct of Financial Report Quality (Table 7)

T-Statistics

While the direction and significance of the results can be explained from the table below as follows:

Table 8. T-Statistics

	Original sample (O)	Sample Average (M)	Standard Devition (STDEV)	T Statistik (O/STDEV)	P Values
Moderating Effect of Organizational Commitment to HR Competence - >Quality of financial report	0.066	0.074	0.069	0.969	0.333
Moderating Effect of Oerganizational Commitment to Governance> Quality of financial report	-0.043	-0.031	0.070	0.607	0.544
Organizational Commitment> Quality of financial report	0.313	0.305	0.058	5.424	0.000
HR Competence > Quality of financial report	0.165	0.166	0.064	2.559	0.011
Governance -> Quality of financial report	0.478	0.481	0.075	6.406	0.000

Based on the table above, it can be concluded that all exogenous constructs except the Moderating Effect of Organizational Commitment on Governance have a positive effect on the endogenous latent variable Quality of Financial Statements, this can be seen from the value of the Original Sample (0).

The significance or influence of the exogenous construct on the endogenous construct, the Moderating Effect of HR Competency Organizational Commitment on the Quality of Financial Statements and the Moderating Effect of Governance Organizational Commitment on the Quality of Financial Statements the results have no effect, because the T statistic is below 1.96, while the other exogenous construct is HR Competence and Governance has an effect because the statistical T value is above 1.96. From this result, it means:

- H1: Accepted, the direction is positive as seen from the original sample value above 0, namely (0.165), it also has an effect because the T-statistic value is above 1.96, namely (2.559). So the application of Human Resource Competence on the Quality of Financial Statements has a positive effect.
- H2: Accepted, the direction is positive as seen from the original sample value above 0, namely (0.478) which also has an effect because the T-statistic value is above 1.96, namely (6.406). So the implementation of Governance on the Quality of Financial Statements has a positive effect.
- H3: Rejected because even though there is a positive direction, it can be seen from the original sample value above 0, namely (0.066), but it has no effect because the T-statistic value is below 1.96, namely (0.969). So Organizational Commitment does not strengthen the effect of Human Resource Competence on the Quality of Financial Statements
- H4: Rejected because apart from the negative direction, the original sample value is below 0, namely (-0.043), it also has no effect because the T-statistic value is below 1.96, namely (0.607). So Organizational Commitment does not strengthen the influence of Governance on the Quality of Financial Statements.

Predictive relevance

Furthermore, to find out how good the observations we use in this study can be seen with the criteria of 0.02, 0.15, 0.35 (weak, moderate and strong) using predictive relevance developed by Stone (1974) and Geisser (1975) (Ghozali&Latnan, 2015).

Table 9. Predictive relevance

	SSO	SSE	Q² (=1-SSE/SSO)
Moderating Effect of Organizational Commitment to HR Competence	351.000	351.000	
Moderating Effect of Oerganizational Commitment to Governance	351.000	351.000	
Organizational Commitment	1755.000	1755.000	
HR Competence	1755.000	1755.000	
Quality of financial reports	2106.000	911.685	0.567
Governance	2808.000	2808.000	

With the results of data processing regarding the value obtained 0.567 that the observation model for making this observation is quite good, with strong criteria (Table 9)

Fit models

How good the model in this study is in making all observations can be determined by knowing the value of the Model Fit. According to Ghozali (2012) in (Rezeki, 2022) the structural equation model is said to be fit if the SRMR value is <0.10 and while the NFI value is > 0.90 good fit, the value of $0.80 <NFI > 0.90$ is margin fit (Prasetya&Prasetyaningtyas, 2020)

Table 10. Fit Model

	Model Saturated	Model Estimativation
SRMR	0.051	0.052
d_ ULS	0.775	0.801
d_ G	0.569	0.571
Chi-Square	1125.808	1142.707
NFI	0.855	0.852

From the results of data processing, the SRMR value is below 0.100 <0.100 , namely 0.051 and NFI > 0.80 , namely 0.855, this indicates that the model used is good (Table 10)

The relationship between Human Resource Competence and Financial Report Quality has an effect, because the statistical value above (1.96) is in accordance with previous research (Edeh&Dialoke, 2020; Firdaus et al., 2020; Indiyaningsih, 2019; Irafah et al., 2020; Samosir&Setiyawati, 2019; Wajdi et al., 2020), but a different conclusion is given by the results of research conducted by (Kabuuka, 2022) that Human Resources are less effective due to poor screening of workers.

The relationship between Governance and Quality of Financial Statements in this study also has an influence. It can be seen that the statistical T value is above 1.96. This conclusion is consistent with previous research (Ihenyen et al., 2022; Rustini et al., 2022; Sanjaya et al., 2022) (Ihenyen et al., 2022), but different results are given by (Orbaningsih et al., 2022; Widyasti&Putri, 2021), one of the reasons is that governance proxied by the Independent Board of Commissioners does not affect company value (Orbaningsih et al., 2022).

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The relationship between Governance and Quality of Financial Statements in this study also has an influence. It can be seen from the table above that the statistical T value is above 1.96. This conclusion is consistent with previous research (Ihenyen et al., 2022; Rustini et al., 2022; Sanjaya et al., 2022; Sanjaya et al. al., 2022) (Ihenyen et al., 2022), but different results are given by (Orbaningsih et al., 2022; Widyasti&Putri, 2021), one of the reasons is that governance proxies by the Independent Board of Commissioners does not affect Value Companies (Orbaningsih et al., 2022)

The moderating effect of Organizational Commitment on the relationship between Human Resource Competence and Financial Statement Quality does not strengthen its effect, this is in line with previous

research conducted by (Naranata et al., 2022; Saputra T et al., 2020), where (Naranata et al. , 2022) which says that organizational commitment weakens spiritual intelligence on managerial performance, but conversely the positive results that Organizational Commitment can strengthen the relationship are concluded by other studies with the conclusion that organizational commitment can moderate (strengthen) professionalism (Clyde et al., 2022).

The moderating effect of Organizational Commitment on the Governance relationship on the Quality of Financial Statements does not strengthen its effect, but different results have been stated by previous studies including (Novitasari et al., 2022) that leadership commitment strengthens the effect of school governance on school performance, as well as other researchers (Utomo& Efendi, 2019) which states that Organizational Commitment Strengthens the Effect of Good Governance Implementation on the Performance of Public Organizations.

Competence is a characteristic of a person that has a positive effect on performance effectiveness, and because of that the work environment gives good recognition, and in certain situations its presence is needed, according to Spencer and Spence in (Priyadiyono&Hendarto, 2019), the results of this study indicate that resource competence human resources in schools that manage School Operational Assistance funds are quite high. Governance is a structure created to regulate harmonious working relationships, activities or check and balance mechanisms to limit the risk of wrong management and transparency in terms of processes towards goals, achievement and performance measurement (Daniri, 2014), in this study governance School Operational Assistance funds are quite good. In this study, these two variables have a great influence on accountability for the management of School Operational Assistance funds in the preparation of quality financial reports, but on the contrary, Organizational Commitment, according to Wiener (1982), argues that organizational commitment is an encouragement in individuals to carry out activities that prioritize the interests of the organization. so that it can support organizational success in achieving goals (Yusuf &Syarif, 2018), in this study it cannot strengthen the influence of the relationship between Human Resource Competence and Governance on the Quality of Financial Statements. In this study, Organizational Commitment is caused more likely as a predictor variable than as a moderator.

With respect to time, the sampling technique that does not directly deal with the respondents is sufficient reason for a limitation in connection with several different statement answers from the results of the audit tracing, for example what has been done by the Inspectorate with the Audit Results Report so far, or rather this is a evidence that Organizational Commitment in schools that receive School Operational Assistance funds is quite strong, they feel they have to protect the organization by providing answers that are different from the reality, even though the essence of this research is to photograph the actual conditions, and try to provide recommendations from the problems that have existed so far.

Conclusions and Suggestions

Conclusion

Based on the results of data processing and discussion, it can be concluded as follows:

1. Competence of Human Resources has a positive and significant effect on the Quality of Financial Statements. The human resource competence of schools that received BOS funds in Pandeglang District was quite good, coupled with compliance with the regulations that had been stipulated in

the implementation of their activities, this greatly influenced the presentation of quality financial reports.

2. Governance has a positive and significant effect on the Quality of Financial Statements. Implementation of verification of budget planning (RKAS), division of tasks and authorities, suitability of implementation with planning, determination of deadlines for submitting reports, greatly influences the quality of financial reports, the effectiveness of system implementation in the management of BOS funds shows very good.
3. Organizational Commitment is unable to moderate Human Resources on the Quality of Financial Reports. In this research model, organizational commitment directly has a positive and significant effect on the quality of financial reports, but as a moderator it is not, meaning that organizational commitment is not effective as a moderator, because organizational commitment is more appropriate in this research model only as a predictor variable.
4. Organizational Commitment is unable to moderate Governance on the Quality of Financial Statements. Similar to human resource competence, in this research model organizational commitment directly has a positive and significant effect on financial quality, but as a moderator it is not, meaning that organizational commitment is not effective as a moderator of governance, because organizational commitment is more appropriate in the research model this is only as a predictor variable or as an independent variable.

Suggestion

Here are some suggestions that can be given for further developments:

1. Competence of Human Resources for managing School Operational Assistance (BOS) funds owned by the State Elementary School (SDN) and State Junior High School (SMPN) Education Units is quite good, this potential must be put to good use, to the Pandeglang Regency Youth and Sports Education Office It is hoped that it will be able to provide a type of training, training, workshops related to financial and accounting administration so that the accountability management of Student Operational Assistance (BOS) funds can be further improved.
2. Existing governance has been able to provide good results, to the Pandeglang Regency Youth and Sports Education Office, so that it continues to carry out routine controls, for example the suitability of expenditure classifications with the Standard Account Chart that has been determined in the planning of the School Activity Plan and Budget (RKAS), reconciliation of the Budget Realization Report (LRA), supplies and assets, so that the accountability of BOS funds is timely.
3. For future researchers, it is necessary to consider, it is better to take samples directly to the educational unit, so that the statements or answers given are more convincing in accordance with the actual situation. In addition to this, to make it better, the research subject was expanded not only to educational units but also to district BOS management at the Youth and Sports Education Office, because the data processing center was there before being submitted to the Regional Financial Management Agency as a reporting en

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