

# THE INFLUENCE OF EMPLOYEE COMPETENCE, ORGANIZATIONAL COMMITMENT AND IMPLEMENTATION OF ACCOUNTING SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS WITH EMPLOYEE MOTIVATION AS VARIABLE MODERATING IN BAPPEDA KEPRI PROVINCE

Sri Wahyuni<sup>1</sup>, Chablullah Wibisono<sup>2</sup>, Robin<sup>3</sup>, Bambang Satriawan<sup>4</sup>, Irfan<sup>5</sup>  
<sup>1,2,3,4,5</sup>Faculty of Economics, Universitas Batam

E-mail: <sup>1)</sup>[yunica10pri196@gmail.com](mailto:yunica10pri196@gmail.com) <sup>2)</sup>[chablullahwibisono@gmail.com](mailto:chablullahwibisono@gmail.com)  
<sup>3)</sup>[Robin\\_1025va@hotmail.com](mailto:Robin_1025va@hotmail.com) <sup>4)</sup>[bambangsatrawan@univbatam.ac.id](mailto:bambangsatrawan@univbatam.ac.id)

## Abstract

*This study aims to examine the effect of employee competence, organizational commitment and accounting system implementation on the quality of financial reports with motivation as a moderating variable in Bappeda Riau Islands Province. This study uses secondary data. This study used a saturated sampling technique with a total sample of 104 companies. The data analysis technique used is the SEM method with the help of the PLS program with Smartpls 3.0 software. Based on the test results, it is known that employee competency with respect to the variable quality of financial statements obtained a path coefficient of 0.185 with a statistical value of 2.519 ( $> 1.64$ ) and a p-value of 0.012 ( $< 0.05$ ). Because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the first hypothesis (H1) is accepted. The next result is organizational commitment to the quality of financial reports obtained by a path coefficient of 0.101 with a statistical value of 1.081 ( $< 1.64$ ) and a p-value of 0.280 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis (H2) is rejected. Then the application of the accounting system to the quality of financial reports obtained a path coefficient of 0.019 with a statistical value of 10.518 ( $> 1.64$ ) and a p-value of 0.000 ( $< 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis (H3) is accepted. Furthermore, employee motivation on the quality of financial reports moderated by employee motivation obtained a path coefficient of 0.0165 with a statistical value of 1.370 ( $< 1.64$ ) and a p-value of 0.171 ( $> 0.05$ ). Because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis (H4) is rejected. organizational commitment to the quality of financial reports moderated by employee motivation obtained a path coefficient of -0.043 with a statistical value of 0.593 ( $< 1.64$ ) and a p-value of 0.554 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis (H5) is rejected. The application of the accounting system to the quality of financial reports moderated by employee motivation obtained a path coefficient of -0.076 with a statistical value of 0.709 ( $< 1.64$ ) and a p-value of 0.479 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis (H6) is rejected. organizational commitment to the quality of financial reports moderated by employee motivation obtained a path coefficient of -0.043 with a statistical value of 0.593 ( $< 1.64$ ) and a p-value of 0.554 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis (H5) is rejected. The application of the accounting system to the quality of financial reports moderated by employee motivation obtained a path coefficient of -0.076 with a statistical value of 0.709 ( $< 1.64$ ) and a p-value of 0.479 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis (H6) is rejected. organizational commitment to the quality of financial reports moderated by employee motivation obtained a path coefficient of -0.043 with a statistical value of 0.593 ( $< 1.64$ ) and a p-value of 0.554 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis (H5) is rejected.*

**Keywords :** *Organizational Commitment, Employee Competence, Quality of Financial Statements, Employee Motivation, Application of the Accounting System*

THE INFLUENCE OF EMPLOYEE COMPETENCE, ORGANIZATIONAL COMMITMENT AND IMPLEMENTATION OF ACCOUNTING SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS WITH EMPLOYEE MOTIVATION AS VARIABLE MODERATING IN BAPPEDA KEPRI PROVINCE

Sri Wahyuni, Chablullah Wibisono, Robin, Bambang Satriawan, Irfan

---

## 1. INTRODUCTION

The granting of broad autonomy and decentralization that is currently being enjoyed by Provincial, Regency and City Regional Governments, provides a way for local governments to carry out reforms in the regional financial management system, especially in preparing regional budgets (Triyono, 2012: 13). A budget is a written plan regarding the activities of an organization which is stated quantitatively and generally expressed in units of money for a certain period of time (Nafarin, 2012: 87). Regional budgets play an important role in determining the level of community needs. Reflecting the needs of the community in the regional budget is shown through the regional expenditures issued. The limited capacity of regional funding requires regional governments to manage regional expenditures efficiently and effectively. Therefore,

Financial reports are a very important tool for finding out information, in relation to the financial condition and results achieved by the company (Martono, 2018: 20). Financial reports are historical, because financial reports provide information about what has happened or past events, so there is a gap in the information needed in it. To overcome this gap in information needs, a financial report analysis can be carried out so that the condition and financial development of the company concerned can be identified. It is hoped that the financial reports that have been analyzed can help decision makers to make predictions.

Rahayu (2017: 32) conducted research on a phenomenological study of the process of preparing regional financial reports and budgets in regional work units. The results show that the ability and work motivation of local apparatus is still low, giving rise to resistant behavior, in the form of apparatus reluctance to changes in budgeting policies that are still found in the field, and inefficient and ineffective behavior of budget preparers. In line with Rahayu, Utari's research (2019: 60) found several obstacles and obstacles in the preparation of performance-based financial reports, including the BAPPEDA structure did not provide sufficient space for planning and budgeting in an integrated manner, the financial reporting team was not fully involved at every stage of planning, lack of knowledge, understanding and also the motivation of employees to apply performance financial reports optimally, and the limitations of regional financial reports. This has implications for the quality of financial reports.

Much research has been done on financial statements, while research on the quality of financial reports, to the best of the author's knowledge, is still little done. As Ben's research (2014: 17) in Nigeria shows, financial reporting reform has a negative effect on the quality of financial reports. Lismawati's research (2013: 30) shows that competency, motivation and level of knowledge by Human Resources affect the results of better-quality financial reports. Nita's research (2013: 32) shows that financial report participation affects the quality of financial reports. Alif's research (2014: 4) shows that only employee behavior influences the quality of preparing financial reports. Bestari (2019: 40) shows that financial report reform has a positive effect on the quality of financial reports.

Organizational commitment is a variable that greatly influences employee performance for the quality of financial reports, because strong organizational commitment in individuals will cause individuals to work hard to achieve organizational goals (Modway, 2019: 87). Financial reports must be accompanied by the organizational commitment of all employees to achieve what has been set. Without serious efforts from each individual to achieve it, the preparation of financial reports will not be of much benefit to the organization. Therefore, in preparing financial reports, organizations must carefully consider the resources of the organization to ensure that the financial statements prepared are realistic. So, with high commitment, the quality of the budget will be good. Individuals with low commitment will be selfish,

Application of the accounting system is another variable that affects the quality of financial reports in this study. The application of the accounting system is often a factor that causes

organizations to make adjustments to financial reporting. The application of an accounting system is an implementation of activities that collect and manage transaction data and events related to finance, starting from data collection to preparing financial reports (Milliken, 2017: 90). According to Mulyadi (2016: 3) An accounting system is an organization of forms, records and reports that are coordinated in such a way as to provide financial information needed by management to facilitate company management.

Based on data from the 2020-2021 Budget Realization Financial Report at the Riau Islands Province BAPPEDA, in 2020 the Riau Islands Province's income reported as a budget is Rp. 3,083,140,290,623, the realization reported in the financial statements amounted to Rp. 2,742,586,961,424 with a difference of Rp. 340,553,329,199 so that the reported target achievement is 88.9%. Then the financial report written in Expenditures of Rp. 3,395,728,853,449, the realization of which was reported in the financial statements of Rp. 3,032,799,976,734, with a difference of Rp. 362,928,876,715 so that the reported target achievement is 89.3%.

Whereas in 2021 the income of the Riau Islands Province which is reported as a budget is Rp. 4,034,121,333,860, the realization reported in the financial statements amounted to Rp. 2,998,203,912,475 with a difference of Rp. 1,035,917,421,385 so that the reported target achievement is 74.3%. Then the financial report written in Expenditures of Rp. 4,080,935,662,619, the realization of which was reported in the financial statements of Rp. 3,021,172,391,141, with a difference of Rp. 1,059,763,271,577 so that the reported target achievement is 74%.

Then the author obtained data from BAPPEDA of the Riau Islands Province that based on an examination of the Financial Statements of the Riau Islands Provincial Government for 2020 and 2021, the BPK Representative for the Riau Islands Province found several problems in financial management carried out by the Riau Islands Provincial Government. The problems found were related to SPI and related to compliance with laws and regulations:

- a. Goods grants to the community/third parties in the amount of Rp. 366,273,048,154.91 in the six OPDs of the Riau Islands Provincial Government have not been supported by the Regional Grant Agreement Manuscripts;
- b. Control over the obligation of mining companies to place Reclamation and Post-mining Guarantee Funds has not been implemented adequately;
- c. Budgeting errors of IDR 6,948,259,215.20 in three OPDs of the Riau Islands Provincial Government;
- d. Excess calculation of work volume of Rp. 662,526,067.35 in the two work packages for the procurement of construction goods and services;
- e. Procurement of teacher and student applications for the job of procuring high school Microplayer Education Teaching Aids with character is not supported at a reasonable price and does not meet the specifications of IDR 904,800,000;

From the data above, it shows that the budget plans that have been compiled are not of high quality, because previously it was stated that quality financial reports must have a consistent relationship between planning from the bottom up, budgets made based on the medium term, financial report targets with proper budgets and based on the process of preparing financial reports with a realistic budget, pro-poor financial reports, a monitoring system with participation and a comprehensive evaluation system for the process of planning and preparing financial and budget reports has been established, budget ceilings are in line with planning and budget priorities, consistency of planning documents, APBD and LKPI. The data shows that the financial statements that have been prepared are not realized properly,

Based on the background above, this study aims to obtain empirical evidence regarding the influence of Employee Competence, Organizational Commitment and the application of the accounting system on the Quality of Financial Statements with Motivation as a Moderating Variable at BAPPEDA Kepri Province.

According to (Sugiono: 2017), the moderating variable is the variable that is influenced (strengthens or weakens) the relationship between the independent and dependent variables. As for motivation as a Moderating variable in this study on the grounds that motivation has a positive influence on performance in an organization.

THE INFLUENCE OF EMPLOYEE COMPETENCE, ORGANIZATIONAL COMMITMENT AND IMPLEMENTATION OF ACCOUNTING SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS WITH EMPLOYEE MOTIVATION AS VARIABLE MODERATING IN BAPPEDA KEPRI PROVINCE

Sri Wahyuni, Chablullah Wibisono, Robin, Bambang Satriawan, Irfan

Based on this phenomenon, the authors are interested in conducting research with the title: The Influence of Employee Competence, Organizational Commitment and Application of the accounting system on the Quality of Financial Reports in the Moderation of Employee Motivation at Bappeda Riau Islands.

## 2. IMPLEMENTATION METHOD

### Method of collecting data

Data collection techniques can be done with several techniques, namely interviews (interviews), questionnaires (questionnaire), observation (observation) and a combination of the three. The technique used by researchers in collecting data using a questionnaire. The questionnaire (questionnaire) is by distributing questionnaires to the respondents which are specifically made in the form of closed statements and each object is asked to choose one of the alternative answers that have been determined. The Likert scale is used to measure attitudes, opinions and perceptions of a person or group of people about events or social phenomena. (Sugiyono, 2012: 93).

### Data Types and Sources

Primary data is data obtained directly from research respondents. This data was taken based on a questionnaire distributed to respondents or employees from BAPPEDA Kepri Province. The primary data taken is in the form of respondent's identity and assessment of issues related to Employee Competence, Organizational Commitment, Application of the accounting system, Quality of financial reports and Employee motivation. Furthermore, based on the primary data that has been collected, it is used as a reference or basis for conducting discussions in this study. While secondary data is supporting data taken from literature or company data.

### Population

The population is the area of generalization that occurs from the object or subject which becomes a certain quantity and characteristic set by the researcher to be studied and then conclusions are drawn, the population is very pleased with the data and is the totality of all possible values, both calculated results and quantitative and qualitative measurements on characteristics regarding a complete set of objects (Rumengan, 2013: 51). The population is defined as a general area that is the focus of a study, which contains elements of the object or subject, as well as certain characteristics that have been determined by the researcher (Sugiyono, 2010: 78). In this study, the population was all BAPPEDA employees of the Riau Islands Province and BAPPEDA Batam City, totaling 104 people.

### Sample

Case studies for the population in this study were taken from BAPPEDA Kepri Province and BAPPEDA Batam City, the two agencies were considered appropriate because they had the same goal. Where the determination of this sample is based on the calculation of the saturated sampling formula, which is a sampling technique when all members of the population are sampled, this is done if the population is relatively small, less than 30, or research wants to make generalizations with very small errors. Therefore, the number of samples in this study were 104 people which is the entire population. The sampling technique in this study used a saturated sampling technique. Saturated sampling technique is a sampling technique when all members of the population are used as samples (Sugiyono, 2022: 85).

### Data collection technique

Data collection techniques are the most strategic steps in research, because the main purpose of research is to obtain data. Data collection techniques can be carried out using several techniques, namely observation, interviews, questionnaires, documentation and a combination of the four. Techniques used by researchers in collecting data using questionnaires and documentation.

### 3. RESULTS AND DISCUSSION

#### Respondent Data

Respondent data is data obtained through the results of distributing questionnaires or questionnaires. Respondent data referred to in this study include gender, length of service and last education. The respondent's data can be seen in the following table.

**Table 1.** Respondent Data

Respondent Data		F	%
Gender	Man	84	80.8
	Woman	20	19.2
Education	D3	44	42.3
	S1	55	52.9
	S2	5	4.8
Years of service	1-5 Years	56	53.8
	>5 Years	48	46.2
Total		104	100

Source: PLS Data Processing, 2022

Based on table 1 it can be seen that the data obtained on the gender of the majority of male employees were 84 people (80.8%), and employees who were female were 20 people (19.2%). In addition, other data obtained is the latest education data of employees, namely most of the employees with the last bachelor's degree are 55 people (52.9%), then employees with the last D3 education are the second most educational data after the bachelor's level, namely 44 people (42.3%) and the minimum education possessed by employees is the Masters level, namely 5 people (4.8%). The next data regarding the years of service of employees where the majority of employees work for 1-5 years as many as 56 people (53.8%) and as many as 48 people (46.2%) employees work > 5 years.

#### Validity and Reliability Test

Validity test and reliability test are tests used to find out whether an instrument that has been made is valid or not. This validity and reliability test was carried out on each variable, namely employee competence (X1), Organizational Commitment (X2), Implementation of Accounting Systems (X3), Employee Motivation (Z), and Quality of Financial Statements (Y). According to Chin, as quoted by Imam Ghozali, the outer loading value between 0.5 – 0.6 is considered sufficient to meet the requirements of convergent validity. After being tested for validity and reliability, it can be concluded that if the instrument meets the requirements (valid and reliable), then the instrument can be used for research. The results of the data validity test are as follows:

**Table 2.** Instrument Validity Test Results

Variable	Question Items	Count	RTable	Information
Employee Competency (X1)	X1.1	0.814	0.1927	Valid
	X1.2	0.361		
	X1.3	0.769		
	X1.4	0.333		
	X1.5	0.774		
	X1.6	0.729		
	X1.7	0.777		



THE INFLUENCE OF EMPLOYEE COMPETENCE, ORGANIZATIONAL COMMITMENT AND IMPLEMENTATION OF ACCOUNTING SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS WITH EMPLOYEE MOTIVATION AS VARIABLE MODERATING IN BAPPEDA KEPRI PROVINCE

Sri Wahyuni, Chablullah Wibisono, Robin, Bambang Satriawan, Irfan

Organizational Commitment (X2)	X2.1	0.658	0.1927	Valid
	X2.2	0.686		
	X2.3	0.696		
	X2.4	0.689		
	X2.5	0.266		
	X2.6	0.644		
	X2.7	0.662		
Application of the Accounting System (X3)	X3.1	0.598	0.1927	Valid
	X3.2	0.242		
	X3.3	0.645		
	X3.4	0.721		
	X3.5	0.637		
	X3.6	0.305		
	X3.7	0.591		
Employee motivation (Z)	Z1	0.636	0.1927	Valid
	Z2	0.671		
	Z3	0.662		
	Z4	0.699		
	Z5	0.389		
	Z6	0.428		
	Z7	0.346		
Financial Report Quality (Z)	Y1	0.499	0.1927	Valid
	Y2	0.615		
	Y3	0.584		
	Y4	0.811		
	Y5	0.545		
	Y6	0.388		
	Y7	0.811		

Source: PLS Data Processing, 2022

From table 2 it can be seen that the results of the data validity test for each instrument are presented. The variables in this study are 3 independent variables, 1 dependent variable and 1 moderator variable where in each instrument there are 7 item items which are distributed to 104 people as samples, so that from the number of samples it can be determined that the Rtable value is  $DF = n - 2 = 104 - 2 = 102$  with a significance of 0.05 obtained a value of 0.1927. From these results it is known that all instruments in each variable have items whose value is  $R_{count} > R_{table}$  so that it can be concluded that all research instruments are declared valid and can be used for research.—2

The next test is the reliability test on the instrument to find out that the research instrument is constant and reliable. The results of the reliability test are as follows:

**Table 3.** Instrument Reliability Test Results

Variable	Cronbach's Alpha	Information
Employee Competency	0.767	Reliable
Organizational Commitment	0.713	
Application of the Accounting System	0.601	
Employee Motivation	0.617	
Quality of Financial Statements	0.718	

Source: SLS Data Processing, 2022

The reliability coefficient category (Guilford: 145) has a value of  $> 0.6$  which is declared reliable. From table 4.3 it is known that the employee competency variable has Cronbach's Alpha value  $(0.767) > 0.6$ , for organizational variables Cronbach's Alpha value  $(0.713) > 0.6$ , Cronbach's Alpha value for accounting system implementation variables  $(0.601) > 0.6$ , employee motivation variables Cronbach's Alpha value  $(0.617) > 0.6$ , and for the variable quality of financial statements the value of Cronbach's Alpha  $(0.718) > 0.6$ , because the value of Cronbach's Alpha on all variables is  $> 0.6$ , it can be concluded that the research instrument on all variables is reliable or constant and can be used for research.

#### Hypothesis testing

Testing the hypothesis by testing the path significance of the PLS, the path shows the magnitude of the influence of an exogenous variable on its endogenous variable. If the path coefficient value is significant, it can be stated that the exogenous variable has a significant effect on the endogen. The coefficient value obtained from the PLS is then used to test the influence and moderating influence on the research hypothesis.

**Table 4.** Hypothesis Testing Results

Hypothesis	Information	Path Coefficient	T-Statistics	P-Value	Information
I	The influence of employee competence on the quality of financial reports	0.185	2,519	0.012	Received
II	The effect of organizational commitment on the quality of financial reports	0.101	1,081	0.280	Rejected
III	The effect of implementing the accounting system on the quality of financial reports	0.019	10,518	0.000	Received
IV	The effect of employee competence on the quality of financial reports is moderated by employee motivation	0.0165	1,370	0.171	Rejected

THE INFLUENCE OF EMPLOYEE COMPETENCE, ORGANIZATIONAL COMMITMENT AND IMPLEMENTATION OF ACCOUNTING SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS WITH EMPLOYEE MOTIVATION AS VARIABLE MODERATING IN BAPPEDA KEPRI PROVINCE

Sri Wahyuni, Chablullah Wibisono, Robin, Bambang Satriawan, Irfan

V	The effect of organizational commitment on the quality of financial reports is moderated by employee motivation	-0.043	0.593	0.554	Rejected
VI	The effect of implementing the accounting system on the quality of financial reports is moderated by employee motivation	-0.076	0.709	0.479	Rejected

Source: Processed Research Data (2022)

Based on the results of the test table above, the influence of each variable is described as follows:

1. The hypothesis of the influence of the employee competence variable (X1) on the variable quality of financial statements obtained a path coefficient of 0.185 with a statistical value of 2.519 ( $> 1.64$ ) and a p-value of 0.012 ( $< 0.05$ ). Because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis is accepted, meaning that the employee competency variable has an influence on the quality of financial reports. The test results show that the employee competency variable will have a significant impact on the quality of financial reports in the Bappeda of the Riau Islands Province.
2. The hypothesis of the influence of organizational commitment variable (X2) on the quality of financial reports obtained a path coefficient of 0.101 with a statistical value of 1.081 ( $< 1.64$ ) and a p-value of 0.280 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis is rejected, meaning that the organizational commitment variable has an effect but not significantly on the quality of financial reports. The test results indicate that organizational commitment does not play an important role for the quality of financial reports.
3. The hypothesis of the influence of the Accounting System Implementation variable (X3) on the quality of financial reports obtained a path coefficient of 0.019 with a statistical value of 10.518 ( $> 1.64$ ) and a p-value of 0.000 ( $< 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis is accepted, meaning that the implementation of the accounting system variable affects the quality of financial reports. The test results indicate that the Application of the Accounting System plays an important role in the quality of financial reports.
4. The hypothesis of the influence of employee competence variables on the quality of financial reports moderated by employee motivation obtained a path coefficient of 0.0165 with a statistical value of 1.370 ( $< 1.64$ ) and a p-value of 0.171 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis is rejected, meaning that the employee competency variable has but not significant effect on the quality of financial reports moderated by employee motivation.
5. The hypothesis of the influence of organizational commitment variable on the quality of financial statements moderated by employee motivation obtained a path coefficient of -0.043 with a statistical value of 0.593 ( $< 1.64$ ) and a p-value of 0.554 ( $> 0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $< 0.05$ , the hypothesis is rejected,



meaning that the organizational commitment variable which is moderated by motivation has an effect but not significant on the quality of financial reports.

6. The hypothesis of the influence of the variable implementation of the accounting system on the quality of financial reports moderated by employee motivation obtained a path coefficient of -0.076 with a statistical value of 0.709 ( $<1.64$ ) and a p-value of 0.479 ( $>0.05$ ). because the t-statistic value must be more than 1.64 and the p-value  $<0.05$ , the hypothesis is rejected, meaning that the variable of implementing the accounting system which is moderated by employee motivation has no insignificant effect on the quality of financial reports.

#### 4. CONCLUSION

Based on the results of research that has been conducted on 104 samples in Bappeda Riau Islands Province, it can be concluded that:

- a. Employee competence influences the quality of financial reports in the Bappeda of the Riau Islands Province.
- b. Organizational commitment has no significant effect on the quality of financial reports in the Bappeda of the Riau Islands Province.
- c. The application of the accounting system affects the quality of financial reports.
- d. Employee competence which is moderated by employee motivation has no effect on the quality of financial reports.
- e. Organizational commitment which is moderated by employee motivation has no significant effect on the quality of financial reports.
- f. The application of an accounting system that is moderated by employee motivation has no effect on the quality of financial reports.

#### REFERENCES

- Arikunto, Suharsimi. 2012. *Prosedur Penelitian*. Jakarta: Rineka Cipta.
- Bungin, Burhan, HM. 2014. *Penelitian Kualitatif*. Jakarta: Kencana Prenada Media Grup.
- Bustani, B., Khaddafi, M. ., & Nur Ilham, R. (2022). Regional Financial Management System of Regency/City Regional Original Income In Aceh Province Period Year 2016-2020. *International Journal of Educational Review, Law And Social Sciences (IJERLAS)*, 2(3), 459–468. <https://doi.org/10.54443/ijerlas.v2i3.277>.
- Falahuddin, F., Fuadi, . F., Munandar, M., Juanda, R. ., & Nur Ilham, R. . (2022). Increasing Business Supporting Capacity In Msmes Business Group Tempe Bungong Nanggroe Kerupuk In Syamtalira Aron District, Utara Aceh Regency. *Irpitage Journal*, 2(2), 65–68. <https://doi.org/10.54443/irpitage.v2i2.313>.
- Geovani, I. ., Nurkhotijah, S. ., Kurniawan, H. ., Milanie, F., & Nur Ilham, R. . (2021). Juridical Analysis of Victims of The Economic Exploitation of Children Under The Age to Realize Legal Protection From Human Rights Aspects: Research Study At The Office of Social and Community Empowerment In Batam City. *International Journal of Educational Review, Law And Social Sciences (IJERLAS)*, 1(1), 45–52. <https://doi.org/10.54443/ijerlas.v1i1.10>.
- Ilham, Rico Nur. *et all* (2019). Comparative of the Supply Chain and Block Chains to Increase the Country Revenues via Virtual Tax Transactions and Replacing Future of Money. *International Journal of Suplly Management*. Volume 8 No.5 August 2019.
- \_\_\_\_\_. *et all* (2019). Investigation of the Bitcoin Effects on the Country Revenues via Virtual Tax Transactions for Purchasing Management. *International Journal of Suplly Management*. Volume 8 No.6 December 2019.
- Kotler. 2015. *Manajemen Pemasaran jilid 2*. Jakarta: PT Indeks Gramedia.
- \_\_\_\_\_. & Armstrong. 2018. *Prinsip-Prinsip Marketing*, Edisi Ketujuh. Jakarta: Salemba Empat.
- \_\_\_\_\_. dan Armstrong. 2018. *Principles of Marketing Eleventh Edition*. New Jersey: Pearson Prentice Hall.
- \_\_\_\_\_. dan Armstrong. 2018. *Prinsip-prinsip Pemasaran Jilid 1 dan 2, Edisi 12*. Jakarta: Erlangga.

THE INFLUENCE OF EMPLOYEE COMPETENCE, ORGANIZATIONAL COMMITMENT AND IMPLEMENTATION OF ACCOUNTING SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS WITH EMPLOYEE MOTIVATION AS VARIABLE MODERATING IN BAPPEDA KEPRI PROVINCE

Sri Wahyuni, Chablullah Wibisono, Robin, Bambang Satriawan, Irfan

- 
- \_\_\_\_\_, Keller. 2019. *Manajemen Pemasaran 2, Edisi kedua belas*. Jakarta: PT Indeks.
- \_\_\_\_\_, Philip dan Kevin Lane Keller. 2019. *Manajemen pemasaran, Edisi 13 Jilid 2*. Jakarta.
- \_\_\_\_\_, Philip. 2019. *Manajemen Pemasaran, Analisis Perencanaan, Pengendalian*, Prentice Hall, Edisi Bahasa Indonesia. Jakarta: Salemba Empat.
- Laksana, Fajar. 2018. *Manajemen Pemasaran (Pendekatan Praktis, Edisi Pertama)*. Yogyakarta: Graha Ilmu.
- Lasta Irawan, A. ., Briggs, D. ., Muhammad Azami, T. ., & Nurfaliza, N. (2021). The Effect of Position Promotion on Employee Satisfaction With Compensation As Intervening Variables: (Case Study on Harvesting Employees of PT. Karya Hevea Indonesia). *International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET)*, 1(1), 11–20. <https://doi.org/10.54443/ijset.v1i1.2>.
- Likdanawati, likdanawati, Yanita, Y., Hamdiah, H., Nur Ilham, R., & Sinta, I. (2022). Effect of Organizational Commitment, Work Motivation And Leadership Style on Employee Performance of Pt. Aceh Distribus Indo Raya. *International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET)*, 1(8), 377–382. <https://doi.org/10.54443/ijset.v1i8.41>.
- Majied Sumatrani Saragih, M. ., Hikmah Saragih, U. ., & Nur Ilham, R. . (2021). Relationship Between Motivation And Extrinsic Motivation to Increasing Entrepreneurship Implementation From Spp Al-Falah Group At Blok 10 Village Dolok Masihul. *Morfai Journal*, 1(1), 1–12. <https://doi.org/10.54443/morfai.v1i1.11>.
- Nanang, Tasunar. 2018. *Kualitas Layanan Sebagai Strategi Menciptakan Kepuasan*. Jurnal Sains Pemasaran Indonesia.
- Nazir, Muhammad. 2019. *Metode Penelitian*. Ghalia Indonesia. Jakarta.
- Nur Ilham, R. ., Arliansyah, A., Juanda, R., Multazam, M. ., & Saifanur, A. . (2021). Relathionsip Between Money Velocity and Inflation To Increasing Stock Investment Return: Effective Strategic By Jakarta Automated Trading System Next Generation (Jats-Ng) Platform. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBA)*, 1(1), 87–92. <https://doi.org/10.54443/ijevas.v1i1.27>.
- \_\_\_\_\_, Heikal, M. ., Khaddafi, M. ., F, F., Ichsan, I., F, F., Abbas, D. ., Fauzul Hakim Hasibuan, A. ., Munandar, M., & Chalirafi, C. (2021). Survey of Leading Commodities of Aceh Province As Academic Effort to Join and Build The Country. *Irpitage Journal*, 1(1), 13–18. <https://doi.org/10.54443/irpitage.v1i1.19>.
- \_\_\_\_\_, Likdanawati, L., Hamdiah, H., Adnan, A., & Sinta, I. . (2022). Community Service Activities “Socialization Avoid Study Investment” to The Student Bond of Serdang Bedagai. *Irpitage Journal*, 2(2), 61–64. <https://doi.org/10.54443/irpitage.v2i2.312>.
- Pujawan, I Nyoman. 2013. *Supply Chain Management*, Edisi Kedua. Surabaya: Guna Widya.
- Parasuraman. 2012. *Prosedur Penelitian Suatu Pendekata Praktek*. Jakarta: Rineka Cipta.
- Paulus, Lilik, Kristianto. 2012. *Psikologi Pemasaran*. Yogyakarta: CAPS.
- Rahmaniar, R., Subhan, S., Saharuddin, S., Nur Ilham, R. ., & Anwar, K. . (2022). The Influence of Entrepreneurship Aspects on The Success of The Chips Industry In Matang Glumpang Dua and Panton Labu. *International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET)*, 1(7), 337–348. <https://doi.org/10.54443/ijset.v1i7.36>.
- Rangkuti, Freddy. 2012. *Manajemen Strategi*. Jakarta: PT. Gramedia Pustaka Utama.
- Rangkuti, Freddy. 2016. *Analisis Swot Teknik Membendah Kasus Bisnis*. Jakarta: Gramedia Pustaka Utama.
- Riduwan. 2014. *Dasar-Dasar Statistika*. Alfabeta. Bandung.

- Rusman, Teddy. 2012. *Aplikasi Statistik Penelitian Dengan SPSS*. Bandar Lampung.
- Sandi, H. ., Afni Yunita, N. ., Heikal, M. ., Nur Ilham, R. ., & Sinta, I. . (2021). Relationship Between Budget Participation, Job Characteristics, Emotional Intelligence and Work Motivation As Mediator Variables to Strengthening User Power Performance: An Emperical Evidence From Indonesia Government. *Morfai Journal*, 1(1), 36–48. <https://doi.org/10.54443/morfai.v1i1.14>.
- Simamora, Bilson. 2012. *Panduan Riset Perilaku Konsumen*. Surabaya: Pustaka.
- Sinta, I. ., Nur Ilham, R., Kumala Sari, D. ., M, M., Khaidir, K., & Ekamaida, E. (2021). Training The Processing of Tomato Sauce For A Home-Based Business The Scale of SMES. *Irpitage Journal*, 1(1), 26–28. <https://doi.org/10.54443/irpitage.v1i1.24>.
- Sinurat, M. ., Heikal, M. ., Simanjuntak, A. ., Siahaan, R. ., & Nur Ilham, R. . (2021). Product Quality On Consumer Purchase Interest With Customer Satisfaction As A Variable Intervening In Black Online Store High Click Market: Case Study on Customers of the Tebing Tinggi Black Market Online Store. *Morfai Journal*, 1(1), 13–21. <https://doi.org/10.54443/morfai.v1i1.12>.
- Sudarmanto. 2015. *Analisis Regresi Linear Ganda dengan SPSS*. Bandar Lampung: Graha Ilmu.
- Sudjana. 2015. *Metode Statistik*. Bandung: Tarsito.
- Sudjarwo. 2019. *Manajemen Penelitian Sosial*. Jakarta: CV. Mandar Maju.
- Sugiyono. 2015. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- \_\_\_\_\_. 2012. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- \_\_\_\_\_. 2013. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- \_\_\_\_\_. 2013. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sujarwo. 2012. *Ilmu Budaya Dasar*. Yogyakarta: Pustaka Pelajar Offset .
- Sumarni dan Soeprihanto. 2013. *Pengantar Bisnis*. Yogyakarta: Liberty
- Suratno dan Purnama. 2014. *Analisa Tingkat Kepuasan Wajib*. Jakarta: Gramedia Pustaka Utama.
- Swastha, Basu. 2012. *Pengantar Bisnis Modern, Pengantar Ekonomi Perusahaan Modern*. Jakarta: Liberty.
- Tjiptono, Fandy. 2014. *Strategi Pemasaran, Edisi Kedua*. Yogyakarta: Andi Utama.
- Yusuf Iis, E., Wahyuddin, W., Thoyib, A., Nur Ilham, R., & Sinta, I. (2022). The Effect of Career Development And Work Environment On Employee Performance With Work Motivation As Intervening Variable At The Office Of Agriculture And Livestock In Aceh. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAAS)*, 2(2), 227–236. <https://doi.org/10.54443/ijeabas.v2i2.191>.