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The Effect of the Implementation of Accounting Information Systems and Internal Audit on The Quality of Financial Statements with Organizational Commitment as a Moderating Variable (Empirical Studies at PT. Eastern Pro Engineering)

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ABSTRACT

This research aims to determine the effect of implementing accounting information systems (X1) and internal audit (X2) on the quality of financial reports (Y) with organizational commitment (Z) as a moderating variable at PT. Eastern Pro Engineering. This type of research is quantitative with the method used being descriptive associative and the data analysis design is Moderated Regression Analysis (MRA), using questionnaire data filled in by 36 respondents. The results of this research are that organizational commitment as a moderating variable does not moderate the influence of the application of accounting information systems and internal audit on the quality of financial reports with a significant t test value of >5% or 0.890 (X1) and 0.551 (X2) in equation 3, so H_0 is accepted and Ha rejected.

Keywords: Accounting Information System, Internal Audit, Quality of Financial Statements, Organizational Commitment

INTRODUCTION

Based on the Instruction of the Minister of Public Works and Spatial Planning Number 01/IN/M/2022, a list of documents for the proposal to determine the winner of the auction in the procurement of Government and Business Entity Cooperation Projects (PPP) Government Initiative Phase 1, that to fulfill the Financial Offering Documents, one of which is carried out on quality Financial Statement qualification documents including the last audited annual Financial Statement, where the participant is required to submit financial statements when entering qualification documents, provided that for Medium Enterprises, financial statements that have been audited by a Public Accounting Firm that meet the criteria of the balance sheet which is one of the components of the financial statements as stated by the Indonesian Institute of Accountants (IAI) in the Statement of Financial Accounting Standards (PSAK) Number 01 concerning the Presentation of Financial Statements. In financial accounting standards, the balance sheet is referred to as the Statement of Financial Position (1).

According to the results of a survey in collaboration with the Indonesian Survey Institute (LSI), it shows that the intensity of corruption in Indonesia is dominated by the construction 16.8% and mining 15.6% sectors with an average finding of 9.8%, namely tending to choose to manipulate financial statements by hiding actual costs and profits, in order to get tenders, or escape extortion and bribery cases (2).

PT. Eastern Pro Engineering is a national private company engaged in *Engineering* services that serve several customer needs

both in manufacturing and services in supporting construction companies and has been involved in several SOE and government tenders. The relation to government tenders is in the realm of the ministry of public works and spatial planning (PUPR).

Financial statements are prepared to provide users with information about assets, debts, capital, and others. Financial statements are said to be of quality if they are in accordance with Government Accounting Standards (SAP) that have been determined based on PP No. 71 of 2010 which states that the characteristics of financial statements are: relevant, reliable, comparable, and understandable. Several factors that affect the quality of financial statements include the application of accounting information systems, internal audits and management support as a form of organizational commitment (3).

Previous research related to the variables of this study includes, the implementation of accounting information systems has a significant effect on the quality of financial statements (4), there are also those who state different things, accounting information systems do not have a significant effect on the quality of financial statements (5). There is a significant positive influence of internal audit on the quality of financial statements (6). Research conducted actually provides different results, namely that the role of internal audit does not affect the quality of financial statements (7). The organization as a moderating variable can moderate the influence between the internal audit and accounting information systems on the quality of laporan keuangan (8). Different opinions according to the results of research namely that organizational commitment does not moderate the influence between accounting information system implementation and internal audit on the quality of financial statements (9).

Based on observations at PT. Eastern Pro Engineering, related to System Quality that the implementation of accounting information systems, especially in data processing, still uses Microsoft Excel software with formats and provisions that have been adjusted to the internal needs of the company, and the absence of certain information technology systems as support for data processing.

Internal audit at PT. Eastern Pro Engineering focuses more on operational audits and non-financial compliance audits in the engineering division, precisely the laboratory quality subdivision related to laboratory management.

The average increase in the number of employees at PT. Eastern Pro Engineering from 2019 to 2023 by 3%, where the decrease or increase in the number of employees from year to year is a form of organizational commitment that can strengthen or weaken the relationship between the implementation of accounting information systems and internal audit on the quality of financialstatements.

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METHODS

The research method used in this study is the Associative Descriptive research method. It is said to be descriptive because it is research conducted to provide answers to a problem and obtain broader information about a phenomenon using the stages of a quantitative approach. This study also uses an associative method where this study aims to find problems between two or more variables (10), namely to determine the influence between the implementation of accounting information systems, internal audits on the quality of financial statements and organizational commitment as a moderating variable at PT. Eastern Pro Engineering.

This study included a type of quantitative research with primary data sources in the form of observations, distribution of questionnaires with 40 populations then using the slovin formula error rate of 5% to 36 samples as respondents. Then forsecondary in this study, namely in the form of literature studies sourced from books, scientific journals and website recommendation articles (11).

The data processing method uses SPSS (Statistical Product and Service Solutions) software and data processing programs version 23.00 from respondents' assessment data using the Likert Scale method, which uses 5 points in measurement including strongly agree, agree, disagree, strongly disagree related to 43 indicators of questions related to variability in this study (12).

In summary, the operationalization of variables in this study can be explained in the following Table 1, Table 2, Table 3 and Table 4.

Table 1: Operationalization of Independent Variables 1

Variable	Variable Concept	Dimension	Indicators	Scale	Items
Implementation of Accounting Information System (X_1)	Accounting Information System is a system consisting of various forms, records and reports that have been prepared and produce financial information needed by the company. Thus the company's management can see finances clearly through the system. Implementation of Accounting Information Systems is the process of processing accounting data from various sources into accounting information needed by various kinds of information users to reduce risk during decision making.	1. Accounting information system parts	a.People (User) b.Procedure c.Data d.Soft Ware e. Information Technology Infrastructure	Ordinal	1 2 3 4 5
		2. Reliability of accounting information systems	a.Security b.Confidentiality c.Privacy d.Processing Interity e.Availability	Ordinal	6 7 8 9 10

Source : (13)

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Table 2: Operationalization of Independent Variables 2

Variable	Variable Concept	Dimension	Indicators	Scale	Items
Internal Audit (X_2)	Internal audit is one of the work units in a company or organization that involves itself in an independent assessment activity within the company as a form of service for the company. Internal audit usually conducts operational and compliance audits and provides recommendations for improvement for the company with the implementation of audits usually 2 (two) times or according to company needs	1. Independence	Free from influence in elections: a. Technique b. Procedure c. Personnel Relations d. Managerial Policy e. Fact of Findings f. Opinion	Ordinal	 11 12 13 14 15 16
		2. Competence	a. Knowledge b. Skills c. Training d. Experience	Ordinal	17 18 19 20

Source: (14)

Table 3: Operationalization of Dependent Variables

Variable	Variable Concept	Dimension	Indicators	Scale	Items
Quality of Financial Statements (Y)	Financial statements are said to be of quality, that is, if the information presented in the financial statements is prepared properly, correctly, in accordance with accounting principles can also be understood by users of information. Quality financial statements are financial reporting that produces information that is useful to its users, complete, transparent and not misleading, and meets the characteristics of quality financial information that is relevant, reliable, comparable, and understandable.	1.Quality Characteristics of Financial Statements	a. Understandable, b. Relevant c. Materiality d. Reliability/reliability e. Honest presentation f. Substance outperforms form g. Neutrality h. Healthy considerations i. Competeness j. Comparable	Ordinal	21 22 23 24 25 26 27 28 29 30

Source: (15)

Table 4: Operationalization of Moderating Variables

Variable	Variable Concept	Dimension	Indicators	Scale	Items
Organizational Commitment (Z)	Organizational commitment is an attitude that is often interpreted as a strong desire to always be part of a particular	1. Affective Commitment	a. Employee emotional b. Employee understanding of tasks	Ordinal	31 32 33

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Variable	Variable Concept	Dimension	Indicators	Scale	Items
	organization, a desire to work hard to achieve organizational goals, and confidence and awareness to accept organizational values and goals		c. Employee involvement in the achievement of goals		34
			d. Discipline		
		2. Continuance Commitment	a. Employee awareness in carrying out duties	Ordinal	35
			b. Employee expectations of rewards for not leaving the company		36
			c. Creativity in work		
			d. Success in implementing Special tasks/critical moments		37 38
		3. Normative Commitment	a. Employee integrity	Ordinal	39
			b. Employee responsibility to the company		40
			c. Empathy for the company		41
			d. Attitude between employees		42
			e. Cooperation in work		43

Source: (16)

Data Quality Test

In quantitative research, to obtain valid and reliable data that is tested for validity and reliability is the research instrument (17). Among them are Normality Test, Multicholinerity Test and Heterokedasticity Test. For Interval Successive Method (MSI) includes:

1. Determine the limit value of Z (the *probability density function* value in abscissa Z) for each category, with the formula

$$\delta(Z) = \frac{1}{\sqrt{2\pi}} e\left(\frac{z^2}{2}\right), -\infty < Z < +\infty \ldots\ldots [1]$$

with π = 3.14159 and e = 2.71828.

2 Calculates the scale value (average interval) for each category

$$= \frac{\text{Lower Limit Density} - \text{Upper Limit Density}}{\text{Area} < \text{Upper Limit} - \text{Area} < \text{Lower Limit}}$$

3. Calculate the score for each category through the equation:

$$Score = scale\ Value + |scale\ Value_{min}| + 1$$

Data Analysis Design

1. Descriptive Statistical Analysis

Descriptive statistical analysis, among others, consists of 3 stages, namely: "First, the technique of presenting data through Tables, graphs, pie charts, and pictograms. Second, the measurement of central measurement symptoms (central tendency), including the calculation of mode, median, and mean. Third, the calculation of data dissemination (measurement of group variation) (18).

2. Multiple Linear Regression Analysis

$$Y = a + b_1x_1 + b_2x_2 + \ldots + b_nx_n + e \ldots\ldots\ldots\ldots [2]$$

Information:

Y = Dependent Variable

X = Independent Variable

a = constant

b = regression coefficient

3. *Moderated Regression Analysis* (MRA)

$Yi = \alpha + \beta Xi + \varepsilon$..... [3]

$Yi = \alpha + \beta Xi + \beta 2Zi + \varepsilon$ ..... [4]

$Yi = \alpha + \beta Xi + \beta 2Zi + \beta 3Xi*Zi + \varepsilon$.....[5]

Information:

Y = Dependent variable

X = Independent Variable

Z = Moderation Variable

Test the hypothesis

1. F Test

The pair of hypotheses will then be tested to find out about the acceptance or rejection of the hypothesis. To test the multiple coefficient significant, the significant rate is 5% with the following formula (19):

$F = \frac{R^2/K}{(1-R^2)/(n-K-1)}$.....[6]

Information:

F : F count which is then compared with F Table

(n-K-1): degrees of freedom.

R^2 : predetermined double correlation coefficient.

K : the number of independent variables

n : sample size

2. Coefficient of Determination

The coefficient of determination essentially measures how far the model is able to explain variations in dependent variables. In use, this coefficient of determination is expressed as a percentage with the following formula (19):

$Kd = R2 \times 100\%$ ……...…[7]

Information:

Kd = Coefficient of Determination

R = Correlation coefficient

Meanwhile, to see the influence of each independent variable on the dependent variable using the partial coefficient of determination formula is as follows:

Kd = β x *Zero Order* x 100%

Information:

Kd : Coefficient of partial determination

Beta : Standard regression coefficient

Zero Order : Correlation matrix of independent variables with bound variables

3. Test t

The formula used in the t test is as follows (20):

$t\ count = r\frac{\sqrt{n-2}}{\sqrt{1-r^2}}$……...…[8]

Information:

t : Distribution t

r : Partial correlation coefficient

r^2 : Coefficient of determination

n : Amount of data

The concept of the relationship between variables can be described in Figure 1.

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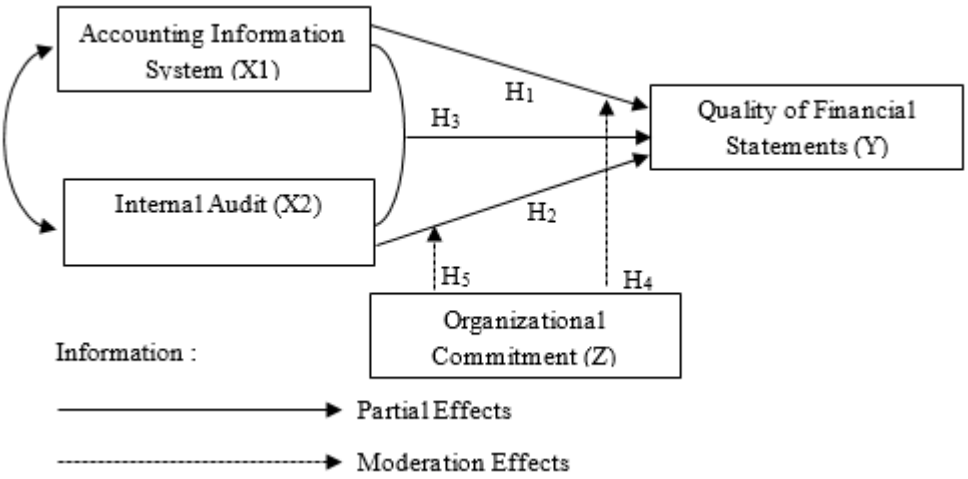

Figure 1: Research Paradigm Chart

RESULTS AND DISCUSSION

Hypothesis Test Results

1. Descriptive Analysis Test Results

The range of values is obtained from the multiplication between the number of respondents with 10 statement items for variables of financial statement quality, implementation of accounting information systems, and internal audit then multiplied by alternative answer$_{scores}$, so that the maximum answer value range score (R max = 1,800), and the minimum answer value (R_{min} = 360) is obtained as follows:

36 respondents x 10 items x 5 = 1,800

36 respondents x 10 items x 4 = 1,440

36 respondents x 10 items x 3 = 1,080

36 respondents x 10 items x 2 = 720

36 respondents x 10 items x 1 = 360

As for the range of values obtained from the multiplication between the number of respondents with 13 statement items for organizational commitment variables, and then multiplied by the alternative answer score, so that the maximum answer value range score (R_{max} = 2,340), and the minimum answer value (R_{min} = 468) are as follows:

36 respondents x 13 items x 5 = 2,340

36 respondents x 13 items x 4 = 1,872

36 respondents x 13 items x 3 = 1,404

36 respondents x 13 items x 2 = 936

36 respondents x 13 items x 1 = 468

Descriptive Analysis of Accounting Information System Implementation Variables

The range of values in the results of this study is based on the minimum score and score the maximum number of respondents' answers described above, and the calculations in the Table that produce the total value of the ΣFi score. Xi = 1.486, so it can be said that the implementation of the accounting information system at PT Eastern Pro Engineering is good, even though there is no special software in its implementation but it meets quality of the

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system including system parts and reliable, that we can see on the continuum in Figure 2:

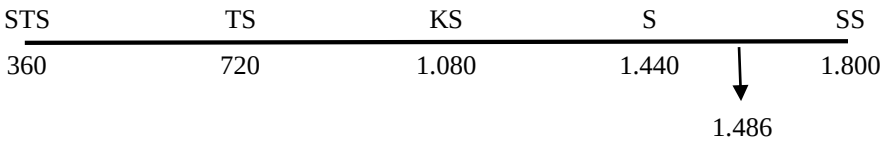

Figure 2: Variable Continuum Lines of Accounting Information System Implementation

Descriptive Analysis of Internal Audit Variables

The range of values in the results of this study is based on the minimum score and maximum score of respondents' answers described above, and calculations in the Table that produce the total value of the ΣFi score. Xi = 1.508, so it can be said that the internal audit at PT Eastern Pro Engineering has been carried out well and meets internal audit standards as can be seen on the continuum Figure 3:

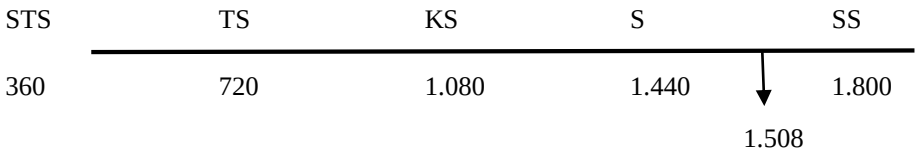

Figure 3: Continuum of Internal Audit Variables

Descriptive Analysis of Financial Statement Quality Variables

The range of values in the results of this study is based on the minimum score and maximum score of respondents' answers described above, and calculations in the Table that produce the total value of the ΣFi score. Xi = 1,487, so it can be said that the quality of financial statements at PT Eastern Pro Engineering is good quality which is form quality characteristics of financial statements and can be described on the continuum Figure 4:

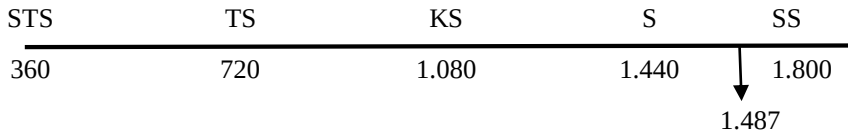

Figure 4: Continuum Lines of Financial Statement Quality Variables

Descriptive Analysis of Organizational Commitment Variables

The range of values in the results of this study is based on the minimum score and maximum score of respondents' answers described above, and calculations in the Table that produce the total value of the ΣFi score. Xi = 1.949, so it can be said that the organizational commitment at PT. Eastern Pro Engineering can be said to be good, especially in supporting the achievement of system objectives that have been implemented and can be described on the continuum Figure 5:

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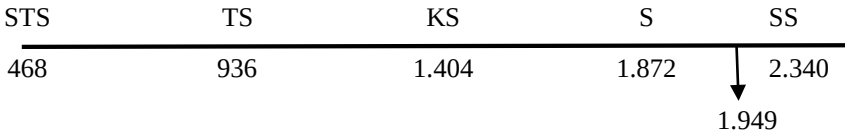

Figure 5: Organizational Commitment Variable Continuum

2. Multiple Linear

Regression Test Results

Multiple Linear Regression Test Results

Equation 1

Table 5: Multiple Linear Regression Test Results Equations 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant) (Y)	-14.670	2.119		-6.922	.000
	Implementation of Accounting Information System (X1)	.443	.098	.443	4.511	.000
	Internal Audit (X2)	.524	.094	.550	5.597	.000

Source : SPSS Processing Results Version 23, 2023

Based on the Table 5, regression is obtained as follows:

$Y = -14.670 + 0.443X1 + 0.524X2 + e.$

Information:

X_1 : Implementation of Accounting Information System

X_2 : Audit Internal

Y : Quality of Financial Statements

e : error

Based on the multiple linear regression equation above, it can be interpreted as follows:

a) The constant value is -14,670, meaning that without the implementation of accounting information systems and internal audits, the quality of financial statements has a value of -14,670.

b) The value of the regression coefficient of system implementation (X_1) of 0.443 states that every addition of one value to the implementation of the accounting information system (X_1) then the quality of financial statements (Y) increases by 0.443.

c) The value of the internal audit regression coefficient (X_2) of 0.524 states that for every addition of one value to the internal audit (X_2), the quality of the financial statements (Y) increases by 0.524.

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Multiple Linear Regression Test Results

Equation 2

Table 6: Multiple Linear Regression Test Results Equations 2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant) (Y)	-15.013	2.053		-7.314	.000
	Implementation of Accounting Information System (X1)	.334	.111	.334	2.994	.005
	Internal Audit (X2)	.416	.107	.436	3.873	.000
	Organizational Commitment (Z)	.173	.093	.232	1.860	.072

Source: SPSS Processing Results Version 23, 2023

Based on the Tabel 6, regression is obtained as follows:

$$Y = -15.013 + 0.334X1 + 0.416X2 + 0.173Z + e.$$

Information:

X1: Implementation of Accounting Information System

X2: Audit Internal

Y: Quality of Financial Statements

Z: Organizational Commitment

e: *error*

Based on the multiple linear regression equation above, it can be interpreted as follows:

a) The constant value is -15.013, meaning that without the implementation of accounting information systems, internal audits and organizational commitment as moderation variables, the quality of financial statements has a value of -15.013.
b) The value of the regression coefficient of system implementation (X1) of 0.334 states that for every addition of one value to the implementation of an accounting information system (X1), the quality of financial statements (Y) increases by 0.334.
c) The value of the internal audit regression coefficient (X2) of 0.416 states that every time one value is added to the internal audit (X2), the quality of the financial statements (Y) increases by 0.416.
d) The value of the regression coefficient of organizational commitment (Z) of 0.173 states that for every addition of one value to organizational commitment (Z), the quality of financial statements (Y) increases by 0.173.

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3. *Moderated Regression Analysis* (MRA) Test Results

Table 7: MRA Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant) (Y)	-29.479	14.134		-2.086	.046
	Implementation of Accounting Information System (X1)	.278	.717	.279	.388	.701
	Internal Audit (X2)	.854	.699	.896	1.222	.231
	Organizational Commitment (Z)	.406	.248	.545	1.636	.112
	Organizational Commitment (Z) Moderation of Accounting Information System Implementation (X1)	.002	.014	.206	.139	.890
	Organizational Commitment (Z) Internal Audit Moderation (X2)	-.008	.013	-.903	-.603	.551

Source: SPSS Processing Results Version 23, 2023

Based on the Table 7, regression is obtained as follows:

Y= -29.479 + 0.278X 1 + 0.854X 2 + 0.406Z + 0.002X_1 Z + **-0.008X_2Z + e.**

Information:

X1: Implementation of Accounting Information System

X2: Audit Internal

Y: Quality of Financial Statements

Z: Organizational Commitment

e: *error*

Based on the regression equation above, it can be interpreted as follows:

a) The constant value is -29.479, meaning that without the implementation of accounting information systems, internal audits and organizational commitment as moderation variables, the quality of financial statements has a value of -29.479.
b) The value of the regression coefficient of system implementation (X_1) of 0.278 states that for every addition of one value to the implementation of the accounting information system (X_1), the quality of financial statements (Y) increases by 0.278.
c) The value of the internal audit regression coefficient (X_2) of 0.854 states that for every addition of one value to the internal

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audit (X_2), the quality of the financial statements (Y) increases by 0.854.

d) The value of the organizational commitment regression coefficient (Z) of 0.406 states that for every addition of one value to organizational commitment (Z), the quality of financial statements (Y) increases by 0.406.

e) The regression coefficient value of system implementation with moderation of organizational commitment (X_1Z) of 0.002 states that every addition of one value to the implementation of accounting information systems with moderation of organizational commitment (X_1Z) then the quality of financial statements (Y) increases by 0.002.

f) The value of the internal audit regression coefficient with organizational commitment moderation (X 2 Z) of -0.008states that every time one value is added to the internal audit with organizational commitment moderation (X_2Z) then the quality of financial statements (Y) increases by -0.008.

4. F Test

The F test is used to determine whether simultaneously the coefficients of the independent variable have a real influence or not on the dependent variable. The following are the results of the SPSS output in the F test processed using SPSS.

Table 8: F Test Results
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1422.836	2	711.418	190.072	.000[b]
	Residual	123.515	33	3.743		
	Total	1546.351	35			

a. Dependent Variable: Quality of Financial Statements (Y)

b. Predictors: (Constant), Internal Audit (X2), Implementation of Accounting Information System (X1)

Source : SPSS Processing Results Version 23, 2023

Hypothesis 3

Based on the Table 8, it can be seen that the calculated F value obtained is 190.072 with a significant value of 0.000. The significant value is less than the significant rate of 5% or 0.05. Then the hypothesis test is H_0 rejected and Ha accepted. This means that there is a significant influence between the implementation of accounting information systems and internal audit simultaneously on the quality of financial statements.

5. Coefficient of Determination

a. Coefficient of Determination Equation 1

From the results of the coefficient of determination test that has been carried out, the following results can be obtained:

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Table 9: Results of the Coefficient of Determination of Equation 1

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.959[a]	.920	.915	1.93466

a. Predictors: (Constant), Internal Audit (X2), Implementation of Accounting Information System (X1)

b. Dependent Variable: Quality of Financial Statements (Y)

Source : SPSS Processing Results Version 23, 2023

Based on the Table 9, it shows that the R square value is 0.920 = 92%. This means that the influence of variables in the implementation of accounting information systems and internal audit on the quality of financial statements is 92% and the remaining 8% is influenced by other variables that are not observed in this study.

Meanwhile, to see the magnitude of the influence of each independent variable on the dependent variable, it can be done with the calculation of *Beta* x *Zero Order* x 100%

Table 10: Partial Determination Coefficient Results Equation 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant) (Y)	-14.670	2.119		-6.922	.000			
	Implementation of Accounting Information System (X1)	.443	.098	.443	4.511	.000	.919	.618	.222
	Internal Audit (X2)	.524	.094	.550	5.597	.000	.933	.698	.275

Source: SPSS Processing Results Version 23, 2023

Based on the Table 10, the calculation of the coefficient of determination of each independent variable against the partially bound variable can be done as follows:

a) Implementation of Accounting Information System = 0.443 x 0.919 x 100% = 40.7%
b) Internal Audit = 0.550 x 0.933 x 100% = 51.3%

Based on the above calculations it can be seen that the system implementation variables

Accounting information affects the quality of financial statements by 40.7%, while for internal audit variables affects the quality of financial statements by 51.3%.

b. Coefficient of Determination of Equation 2

From the results of the coefficient of determination test that has been carried out, the following results can be obtained:

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Table 11: Results of the Coefficient of Determination of Equation 2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.965[a]	.931	.919	1.89085

a. Predictors: (Constant), Organizational Commitment (Z) Internal Audit Moderation (X2), Accounting Information System Implementation (X1), Organizational Commitment (Z), Internal Audit (X2), Organizational Commitment (Z) Accounting Information System Implementation Moderation (X1)

b. Dependent Variable: Quality of Financial Statements (Y)

Source: SPSS Processing Results Version 23, 2023

Based on the Table 11, it shows that the R square value is 0.931 = 93.1%. This means that the influence of variables in the implementation of accounting information systems and internal audit on the quality of financial statements with organizational commitment as a moderation variable is 93.1% and the remaining 6.9% is influenced by other variables that are not observed in this study.

Meanwhile, to see the magnitude of the influence of each independent variable on the variable tied to the moderation variable, it can be done with the calculation of *Beta* x *Zero Order* x 100%

Table 12: The result of the coefficient of partial determination of the equation 2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant) (Y)	-29.479	14.134		-2.086	.046			
	Implementation of Accounting Information System (X1)	.278	.717	.279	.388	.701	.919	.071	.019
	Internal Audit (X2)	.854	.699	.896	1.222	.231	.933	.218	.059
	Organizational Commitment (Z)	.406	.248	.545	1.636	.112	.921	.286	.079
	Organizational Commitment (Z) Moderation of Accounting Information System Implementation (X1)	.002	.014	.206	.139	.890	.943	.025	.007
	Organizational Commitment (Z) Internal Audit Moderation (X2)	-.008	.013	-.903	-.603	.551	.950	-.109	-.029

Source : SPSS Processing Results Version 23, 2023

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Based on the Table 12, the calculation of the coefficient of determination of each independent variable against the variable is partially bound to the moderation variable as follows:

a) Implementation of Accounting Information System = 0.279 x 0919 x 100% = 25.6%
b) Internal Audit = 0.896 x 0.933 x 100% = 83.6%
c) Organizational Commitment = 0.545 x 0.921 x 100% = 50.2%
d) Implementation of Accounting Information System with Organizational Commitment as Moderation Variable = 0.206 x 0.943 x 100% = 19.4%
e) Internal Audit with Organizational Commitment as a Moderation Variable = -0.903 x 0.950 x 100% = -85.7%

Based on the calculation above, it can be seen that the variable implementation of the accounting information system affects the quality of financial statements by 25.6%. Internal audit variables affect the quality of financial statements by 83.6%. The variable moderation of organizational commitment affects the quality of financial statements by 50.2%. The variable of accounting information system implementation with organizational commitment as a moderation variable affects the quality of financial statements by 19.4%. Internal audit variables with organizational commitment as a moderation variable affect the quality of financial statements by -85.7%.

6. Test t

The t test is performed to determine whether the independent variable partially affects or not the dependent variable. The following are the results of the SPSS output in the t test processed using SPSS.

1. Test t Equation 1

Table 13: Equation t Test Results 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant) (Y)	-14.670	2.119		-6.922	.000
	Implementation of Accounting Information System (X1)	.443	.098	.443	4.511	.000
	Internal Audit (X2)	.524	.094	.550	5.597	.000

Source: SPSS Processing Results Version 23, 2023

Hypothesis 1

The Effect of Accounting Information System Implementation on the Quality of Financial Statements

Based on the Table 13, it shows that the variable implementation of the accounting information system has a significance level of 0.000. The significant value is less than the significant rate of 5% or 0.05. Then the

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hypothesis test is H_0 rejected and Ha accepted. This means that there is a significant influence between the implementation of accounting information systems partially on the quality of financial statements.

Hypothesis 2

The Effect of Internal Audit on the Quality of Financial Statements

Based on the Table 13, it shows that the internal audit variable has a significance level of 0.000. The significant value is less than the significant rate of 5% or 0.05. Then the hypothesis test is H_0 rejected and Ha accepted. This means that there is a significant influence between partial internal audits on the quality of financial statements.

2. Test t Equation 2

Table 14: Equation t Test Results 2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant) (Y)	-15.013	2.053		-7.314	.000
	Implementation of Accounting Information System (X1)	.334	.111	.334	2.994	.005
	Internal Audit (X2)	.416	.107	.436	3.873	.000
	Organizational Commitment (Z)	.173	.093	.232	1.860	.072

Source : SPSS Processing Results Version 23, 2023

a. The Effect of Accounting Information System Implementation on the Quality of Financial Statements

   Based on the Table 14, it shows that the variable implementation of the accounting information system has a significance level of 0.005. The significant value is less than the significant rate of 5% or 0.05. Then the hypothesis test is H_0 rejected and Ha accepted. This means that there is a significant influence between the implementation of accounting information systems partially on the quality of financial statements.

b. The Effect of Internal Audit on the Quality of Financial Statements

   Based on the Table 14, it shows that the internal audit variable has a significance level of 0.000. The significant value is less than the significant rate of 5% or 0.05. Then the hypothesis test is H_0 rejected and Ha accepted. This means that there is a significant influence between partial internal audits on the quality of financial statements.

c. The Effect of Organizational Commitment on the Quality of Financial Statements

   Based on the Table 14, it shows that the organizational commitment variable has a

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significance level of 0.072. The significant value is greater than the significant level of 5% or 0.05. Then the hypothesis testing is H_0 accepted and Ha is rejected. This means that there is no significant influence between the organization's partial commitment to the quality of financial statements.

3. Test t Equation 3

Table 15: Equation t Test Results 3

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant) (Y)	-29.479	14.134		-2.086	.046
	Implementation of Accounting Information System (X1)	.278	.717	.279	.388	.701
	Internal Audit (X2)	.854	.699	.896	1.222	.231
	Organizational Commitment (Z)	.406	.248	.545	1.636	.112
	Organizational Commitment (Z) Moderation of Accounting Information System Implementation (X1)	.002	.014	.206	.139	.890
	Organizational Commitment (Z) Internal Audit Moderation (X2)	-.008	.013	-.903	-.603	.551

Source : SPSS Processing Results Version 23, 2023

Hypothesis 4

The Effect of Accounting Information System Implementation on the Quality of Financial Statements with Organizational Commitment as a Moderation Variable

Based on the Table 15, it shows that the organizational commitment variable cannot moderate the accounting information system implementation variable with a significance level of 0.890. The significant value is greater than the significant level of 5% or 0.05. Then the hypothesis testing is H_0 accepted and Ha rejected. This means that there is no significant influence between the implementation of accounting information systems partially on the quality of financial statements and organizational commitment as a moderation variable.

Hypothesis 5

The Effect of Internal Audit on the Quality of Financial Statements with Organizational Commitment as a Moderation Variable

Based on the Table 15, it shows that the organizational commitment variable cannot moderate the internal audit variable with a significance level of 0.551. The significant value is greater than the significant level of 5% or 0.05. Then the hypothesis testing is H_0 accepted and Ha rejected. This means that there is no significant influence between partial internal audit on the quality of financial statements and organizational commitment as a moderation variable.

CONCLUSIONS

Based on the hypothesis and research results on the Effect of Accounting Information System Implementation and Internal Audit on the Quality of Financial Statements with Organizational Commitment as a Moderating Variable at PT. Eastern Pro Engineering, it can be concluded that implementation of the accounting information system at PT. Eastern Pro Engineering it has been carried out well, even though there is no special software in its implementation, but it meets quality of the system including system parts and reliable, and than the internal audit at PT. Eastern Pro Engineering has been carried out well and meets internal audit standards, the quality of financial statements at PT. Eastern Pro Engineering have good quality which is form quality characteristics of financial statements and can be used as a qualification requirement for tenders in the realm of the PUPR ministry. Although the data test results show that organizational commitment does not moderate the influence of the implementation of accounting information systems and internal audit on the quality of financial reports at PT. Eastern Pro Engineering, however the organizational commitment at PT. Eastern Pro Engineering can be said to be good, especially in supporting the achievement of system objectives.

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