

Financial Statement Quality in the Hospitality Industry

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Abstrak

Penelitian ini bertujuan untuk membuktikan pengaruh kualitas sumber daya manusia, sistem pengendalian internal, pemanfaatan teknologi dan komitmen organisasi terhadap kualitas laporan keuangan. Studi itu menggunakan data primer. Populasi dalam penelitian ini adalah pegawai keuangan pada 69 hotel yang ada di Kabupaten Garut. Jumlah sampel menggunakan rumus Slovin, sehingga jumlah sampel berdasarkan perhitungan adalah 32 orang karyawan. Metode analisis Yang digunakan dalam penelitian ini adalah analisis regresi berganda dengan taraf signifikansi 4%. Hasil penelitian ini menunjukkan bahwa kualitas sumber daya manusia dan penggunaan teknologi berpengaruh positif sedangkan sistem pengendalian internal dan komitmen organisasi tidak berpengaruh terhadap kualitas laporan keuangan. Perlu dilakukan studi dengan responden yang lebih luas agar hasilnya dapat digeneralisasikan pada industri perhotelan.

Kata Kunci : Kualitas Sumber Tenaga Manusia; Sistem Kontrol internal; Pemanfaatan Teknologi Informasi; Organisasi Komitmen; Kualitas Laporan Keuangan

Abstract

This study aims to prove the influence of the quality of human resources, control systems internal, utilization technology And commitment organization to quality report finance. Study it uses primary data. The population in this study were finance employees at 69 hotels in Garut Regency. The number of samples uses the Slovin formula, so the number of samples based on calculation is 32 employee. Method analysis Which used in study This is multiple regression analysis with a significance level of 4%. The results of this study indicate that quality human resources and the use of technology have a positive effect while the control system internal And commitment organization No influential to quality report finance. Need done study with respondent Which more wide so that results can generalized on industry hospitality.

Keywords: *Quality Source Power Man; System Control internal; Utilization Technology Information; Commitment Organization; Quality Report Finance*

I. INTRODUCTION

Financial statements are the main tool for managers to demonstrate the effectiveness of achievement objective And For carry out function accountability in organization so that party management will strive for provide information that is considered good by external parties of the company. In agency theory (*agency theory*), agency relationships arise when one or more people (*participals*) employ person other (*agents*) For give something service And Then delegate authority taking decision to *agent* the. Manager (*agents*) as manager companies know more about internal information and prospects for the company in the future come than the owner (*principal*) (Jensen & Meckling, 1976).

By Because That, as manager, manager obliged give signal about condition company. However, the information submitted is sometimes not in accordance with the conditions of the company Actually.

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Condition This known as information Which No symmetrical or asymmetry information (*information asymmetric*). *Agency theory* looked that management as *agents* for para holder share, will Act with full awareness for interests Alone, No as party Which wise as well as fair to holder share (Hardikasari, 2011).

Relations with related parties are a normal characteristic of trading and business. In circumstances This, entity own ability For influence policy finance through the existence of control, joint control, or significant influence. A relationship with related parties can affect the profit or loss and financial position of the entity, the parties related parties can agree on transactions where unrelated parties cannot do so. For example, an entity that sells goods to its parent entity at cost, might No sell with these requirements to other customers (PSAK No. 7; Revision 2014).

For analysts, financial reports are the most important medium for assessing performance And condition economical something company. On stage First a analysis No will capable direct observation of a company. Financial reports are used as material means of information (*screen*) part of the analysis in the decision-making process. Financial reports can describes the company's financial position, the company's operating results in a period, and flows fund (cash) inside company period certain (Harahap, 2012).

Meanwhile, according to Fahmi (2011), the main purpose of financial reports is to provide information financial statements that include changes to the elements of the financial statements addressed to the parties other parties who have an interest in assessing the financial performance of the company besides the parties management company. para user report will use it For predict, compare, and assess the financial impact arising from the economic decisions it takes. If mark Money No stable, so matter This will explained in report finance. Report finance will more beneficial if Which reported No just aspects quantitative, but Include any other explanations deemed necessary. This information must be factual and accessible be measured objectively.

Garut is a district in Central Java Province where one of the leading sectors is tourist. With many objective tour in Regency arrowroot impact positive to development industry hospitality. The rise industry hospitality This No can denied has bring consequence happening competition Which strict in between hotel Which There is. Various strategy can selected and implemented by hotel managers in order to be able to compete and continue to grow in line with guidance consumer. Understand strength And weakness Which owned as well as opportunity And Threats faced is a strategic step that needs to be continuously carried out. Report Finance is very useful to assist hotel managers in understanding the strengths and weaknesses and opportunities And the threat.

From results interview with employee hotel part finance in Regency arrowroot, there is several problems or inhibiting factors in the financial reporting process that will affect quality of financial reports. Among them are Human Resources (HR) that are less qualified, namely a number of employee on part finance No competent on field, as well as lack of understanding information technology system in the company. The author draws the conclusion that the hospitality industry in Garut Regency really needs a variety of supporting factors for quality of financial reports in order to carry out financial duties effectively by the authorities in order to minimize things that can harm the company, because the budget used is entitled controlled in a manner Good its use seen from results reporting finance by Which authorized look after that matter. For this reason, internal control is very important to be implemented correctly by each company.

Some of the factors that affect the quality of financial reports are the quality of human resources, system control internal, utilization technology information And commitment organization. Quality human resources is the ability to carry out functions to achieve its goals in a manner effective And efficient (Ihsanti,

2014). Quality reporting finance will more Good If apparatus administration involved in the process of preparing financial statements have good knowledge, adequate skills, rational and responsible attitude and adequate experience (Nurlis & Yadiati, 2017). If source Power man Which carry out system accountancy No own quality Which required, so possible emergence obstacle in implementation function accountancy and finally accounting information as a product of the accounting system, the quality will be poor (Mutiana, Diantimala, & Zuraida, 2017).

The internal control system is a process carried out by board of commissioners, management and other personnel designed to provide reasonable assurance about the achievement of reliability financial reporting, effectiveness and efficiency of operations, compliance with applicable laws and regulations apply (Yendrawati, 2013). The Internal Control System has a function to provide assurance Which adequate for achievement effectiveness And efficiency in process accountancy especially in create the reliability of financial reports (Reno, 2017).

Utilization of information technology plays a role in providing useful information for users decision makers within the organization including in terms of reporting so as to support the process more effective decision making according to Trisaputra (2013). According to Darwis, et al. (2017), the use of information technology in accounting can affect report user satisfaction finance Because quality, speed And accuracy data Which there is in report finance concerned.

Factor other Which influence quality report finance that is commitment organization. Commitment organization is a strong belief and support for the desired values and goals (*goals*). achieved by the organization (Mowday et al. in Aryani, 2013). Within the corporate environment, employees or apparatus Which own commitment very needed For optimizing whole information Which owned to make good and reliable financial reports. In addition, a company that has a commitment in presenting its financial statements will always strive to make financial reports that are in accordance by the rules Which apply as well as own information Which quality (Augustiawan, 2013).

To be able to produce quality financial reports, quality resources are needed supportive people who have good abilities. With the control system Good internal control can minimize the occurrence of irregularities or *fraud* in presenting reports finance, so that report Which in earn Also quality. With progress technology information Which rapidly and the potential for widespread utilization, it can open up opportunities for various parties to access, manage and utilize the company's financial information quickly and accurately. Utilization technology information Which Good expected can produce report finance Which quality. And if somebody own commitment Which tall so will create awareness And responsibility to produce financial statements Which quality.

Research on the quality of financial reports has also been carried out by many, including Marley and Jesy (2014), Ni Ketut Rusmiadi (2014), Noprial (2014), Elvin (2017), Rahman (2017), Rashidah And Hasim (2017), 7), Lia (2017), Rivaldi, et al (2018), and Rinie and Vincent Mak Pranata (2019). This research is replication study Ni Ketut Rusmiadi, et al (2014). Difference study This with study previously is study This take 2 variable independent from study Ni Ketut Rusmiadi, et al (2014) that is quality of human resources and internal control, and this research adds 2 new variables that is utilization technology information And commitment organization. Utilization technology information (computers and networks) will really help speed up the processing of transaction data and presentation of financial statements so that these financial statements do not lose the value of information ie timeliness, so that the better the use of information technology will improve the quality report finance (Elvin, 2017). According to Trishaputra

(2013), technology information role in provide useful information for decision makers within the organization including in terms of reporting so as to support the decision-making process more effectively so will affect the quality of financial statements. According to Noprial (2014), organizational commitment is the degree to which an employee sided with a particular organization and goal, as well as intend For maintain membership in organization That. In in environment company, employee or apparatus Which own commitment very needed For optimize all information held to make good and reliable financial reports. Besides That, company Which own commitment in presentation report his finances will always strive to make financial reports in accordance with applicable regulations and have quality information. So if the commitment of an organization is good, it will produce a report that finance accurate, relevant and reliable.

Based on the background that has been described, the formulation of the problem in this study is: lack of quality human resources and lack of understanding of information technology systems so that process reporting finance not enough maximum. Results from study This expected can used as an illustration, material for consideration and input for the hospitality industry in Garut Regency in supporting the implementation of the implementation of the internal control system, the quality of human resources, utilization technology information And commitment organization so that can produce report that finance quality.

II. STUDY LITERATURE AND DEVELOPMENT HYPOTHESIS

Quality Report Finance

Report finance is form accountability party management company on not quite enough answer Which has held. PSAK Number 1 Year 2013 about presentation reporting finance states that the purpose of financial reports is to provide information about financial position, financial performance and cash flows of an enterprise entity that is useful to a wide range of users in making economic decisions and also shows the results of management accountability on use source Power. Management company can give policy in drafting financial reports to achieve certain goals. Financial reports should describe with Honest transaction as well as incident other Which should served in a manner reasonable (SAK, 2012).

According to Emilda (2014), the quality of financial reports can be said to be good if the information is presented in report finance the can understood And fulfil need wearer in taking decision, free from understanding Which misleading, error material as well as can dependable, so that report finance the can compared to with periods previously. In Framework Base Preparation Presentation Report Finance (IAI, 2012) there is four characteristics quantitative top tree report finance that is:

1. Can Understood (*Understandability*)

Quality information is information that can be easily understood by readers. Likewise, financial reports must also be presented properly and according to standards users of financial statement information can easily understand financial reports the.

2. Relevant (*Relevance*)

Information said relevant if can influence decision economy user, that is with method can be used for evaluate events past.

3. Reliability (*Reliability*)

Information has reliability if it does not have or is free from misleading notions, material errors, and

presentation sincerely or honestly (*Faithful Representation*). Reliability information influenced by:

- a. *Honest Presentation; To be reliable, information must be descriptive Honest circumstances Actually, transaction And incident Which should served And in a manner reasonable.*
- b. *Substance Form; If information intended For serve reluctantly Honest transaction as well as other events that should be presented, then these events need to be recorded and presented in accordance with substance and reality.*
- c. *Neutrality; information should be directed to the general needs of users, not dependent on need And desire party certain. No can There is information Which profitable a number of party, Which will harm which party own interest Which different.*
- d. *Healthy Considerations; the uncertainties encountered in the preparation of the financial statements are recognised with disclose essence as well as level And with use consideration Healthy (prudence) in the preparation of financial reports. Healthy judgment contains an element of caution be careful on moment do estimation in condition uncertainty, so that assets or income is not overstated and liabilities or expenses are not overstated low. However thereby, use consideration Healthy No allow, like formation backup hidden or allowance (provision) excessive And on purpose assign lower assets or income or record liabilities or expenses higher which makes the financial statements non-neutral and will make report unreliable finances.*
- e. *Completeness; To be reliable, the information in the financial statements must be complete limitation materiality And cost. Intentional For No disclose (omission) resulted information become No Correct or misleading an Because That No can dependable and less relevant.*

4. Can Compared to

Users of financial statements must be able to compare company financial statements between periods For identify trend (*trending*) position And performance finance. User Also must can compare report finances between companies For evaluate position finance in a manner relatively.

Quality Source Power Man

Quality source Power man is ability somebody or individual, something organization (institutional), or something system For carry out functions or authority For reach objective in a manner effective And efficient (Fahmi, 2018). Whereas according to Easy (2018), quality source Power man is ability Which owned somebody Which relate with knowledge, Skills And characteristics personality Which influence in a manner direct to performance that can achieve the desired goals. Four indicators of the quality of human resources are educational background, training, experience and responsibility. From this understanding it can be concluded that the quality of human resources is the ability of an individual to carry out their authority functions according to their knowledge, skills and personality characteristics Which useful for achieve organizational goals in a manner effective and efficient.

Mahmudah (2018), the quality of human resources is the ability that someone has related to knowledge, skills and personality characteristics that influence directly on its performance to achieve the desired goals. Research results that done by Ni Ketut Rusmiadi, et al (2014), prove that quality source Power man positive effect on the quality of financial reports. This research is also supported by Lia's research (2017), which proves that the quality of human resources has a positive effect on quality report finance. Based on description previously can concluded the more Good quality source Power human beings,

the higher the quality of the financial reports produced. So that a hypothesis can be arranged as following:

H 1 : *Quality source Power man influential positive to quality report finance.*

System Control Internals

According to Yendrawati (2013), the internal control system is a process carried out by commissioners, management and other personnel designed to provide reasonable assurance about achievement reliability reporting finance, effectiveness And efficiency operation, obedience to applicable laws and regulations. Meanwhile, according to Febrian (2014), the internal control system is a control activity especially over the management of information systems that aims to ensure the accuracy and completeness of the information. Six indicators of the internal control system according to Jessica And Sri (2018) is environment control, evaluation risk, activity control, information, communication and monitoring. From this understanding it can be concluded that the control system internal is something process Which made as controller activity Which beneficial For give belief reliability reporting finance, effectiveness And efficiency operation, obedience against the law And regulation Which apply.

According to Febrian (2014), the internal control system is a control activity especially over management system information Which aim For ensure accuracy And completeness information. Results research conducted by Ni Ketut Rusmiadi, et al (2014), proved that the control system internal has a positive effect on the quality of financial reports. This research is also supported by study Lia (2017), Which prove that system control internal influential positive on the quality of financial reports. Based on the previous description it can be concluded the better system control internal, so the more Good also quality report finance. So that can arranged hypothesis as follows:

H 2 : *System control internal influential positive to quality report finance.*

Utilization Technology Information

Utilization of information technology is the attitude behavior of accountants to use information technology for finish task And increase performance. Two indicator utilization technology information according to is use computer, And use network (Harmony, 2016). Whereas according to Hardyansyah (2016), the use of information technology is the use of information technology includes data processing, information processing, management systems, and work processes electronics, and utilization of advances in information technology so that public services can be accessed online easy And cheap by public in whole region country This. From understanding the can concluded that utilization technology information is behavior attitude accountant use information technology in terms of data management, information management, management systems, and processes work electronically to complete tasks and improve performance with the benefit of processing reporting finance walk with Good.

According to Harmoni (2016), the use of information technology is the attitude behavior of accountants using technology information For finish task And increase performance. Results study Which done by Noprial (2014), prove that utilization technology information influential positive to quality report finance. Study This Also in support by Rashidah And Hasim (2017) Which proves that the use of information technology has a positive effect on the quality of reports finance. Based on description previously can concluded the more Good utilization technology information, so the more Good quality report finance Which generated. So that can arranged hypothesis as follows:

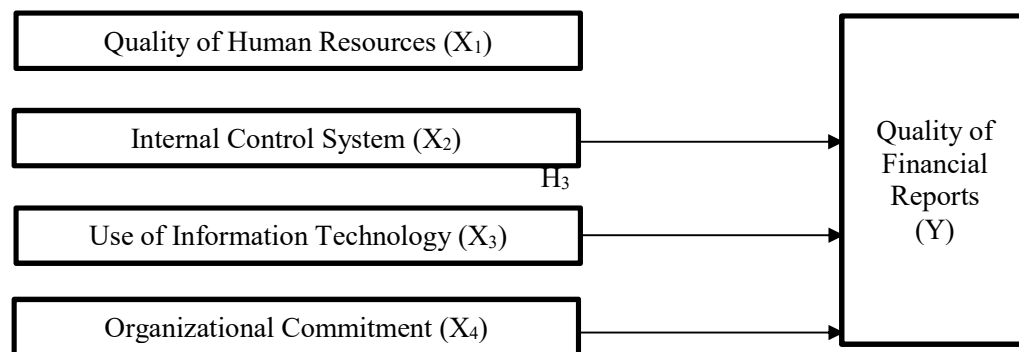
H 3 : *Utilization technology information influential positive to quality report finance.*

Commitment Organization

According to Noprial (2014) organizational commitment is the extent to which an employee take sides on something organization certain And purpose, as well as intend For maintain membership in that organization. Meanwhile, according to Mowday et al. in Aryani (2013), commitment organization is a strong belief and support for the desired values and goals (*goals*). achieved organization. According Robbins And Judges (2008), commitment organization consists from three dimensions that is commitment affective, commitment sustainable, commitment normative. So that from understanding the can concluded that organizational commitment is the attitude of employees to maintain membership to mark And target Which want to in achieved in something organization. According to Junior (2011) put forward that benefit from commitment organization that is including employees Which Serious in demonstrating high commitment to the organization has a much higher likelihood of show level participation Which tall in A organization. Second employee own strong will to keep working in the current organization and always make a contribution to reach the goal. Third, the sincerity of employees involved with work, because of work it is a key mechanism & channel for individuals to contribute to its achievement organization goals.

According to Mowday et al. in Aryani (2013), organizational commitment is belief and support strong against the values and goals (*goals*) to be achieved by the organization. Results of research conducted by Rasyidah and Hasim (2017), proving that organizational commitment has a positive effect on quality financial statements. This research is also supported by Elvin (2017), which proves that commitment organization has a positive effect on the quality of financial reports. Based on the previous description can concluded the more tall commitment organization, so the more Good also quality report that finance generated. So that it can hypotheses are arranged as follows:

H 4 : *Commitment organization influential positive to quality report finance.*



Picture 1. Model Study

III. METHOD STUDY

The type of research conducted in this research is quantitative research, namely research with obtain data in the form of numbers or qualitative data that is calculated (Sugiyono, 2012). Population in this study were employees at 69 hotels in Garut City. Assuming that every hotel has 2 employees in the financial section, so the total population is 138 people. For determine the number of samples, if the number of subjects is less than 100 people should all be taken, but if the subject is more than 100 people it can be taken 10% to 14% or 20% to 24% or more (Arikunto, 2012). To determine the number of samples in this study using the formula Slovin. Amount sample based on the calculation of the Slovin formula is 32 employee.

The data collection method used in this study was collected through methods questionnaire, that is spread questions (questionnaire) Which will filled by respondent ie para employee Which work on the hospitality industry in the City arrowroot

Definition operational And measurement variables quality report finance be measured with instrument Andrianto's research (2017). The quality of financial reports can be measured by four indicators, namely: relevant, reliable, comparable and understandable. The variable quality of human resources is measured with instrument study Easy (2018) with four indicator that is background behind education, training, experience And responsibility. Variable system control internal be measured with instrument study Jessica And Sri (2018) with six indicator that is environment control, risk assessment, control activities, information, communication, and monitoring. Utilization variable information technology is measured by the research instrument Harmoni (2016) with two indicators namely use computer And use network. According to Robbins And Judges (2008), commitment organization consists from three dimensions, that is: commitment affective, commitment sustainable, commitment normative.

To test the research hypothesis used multiple linear regression techniques. If the regression coefficients (β_1 , β_2 , β_3 , β_4) is significant and positive, meaning that the Quality of Human Resources, Internal Control System, Utilization of Information Technology, Organizational Commitment has a positive effect on Report Quality Finance. Hypothesis testing using a significant level of 0.04. If the significant level is >0.04 then the hypothesis is rejected, conversely if the significant level is <0.04 then the hypothesis is accepted (Imam Ghozali, 2011). The F test was carried out to find out how far all the X variables tested the accuracy of the model influence variable Y. This test using level significant 4% (0.04).

IV. RESULTS STUDY AND DISCUSSION

Statistics Descriptive

Descriptive statistics are used to provide an overview of the demography of the researcher, namely gender, age, education, and length of work for employees in the finance section of hotels in Garut Regency. Based on the results of data from 32 respondents who have been processed, it can be concluded that the general picture respondent on table following:

Table 1. Respondents Category Type Sex

Category	frequency	percent	Valid percent	cumulative percent
Man	23	73,4	73,4	73,4
Woman	9	26,4	26,4	100.0
Total	32	100.0	100.0	

Source: Data processed, 2023.

Based on Table 1 can is known that respondent in study This is man with amount 24 respondents or as much as 73.4% and women with a total of 9 respondents or as much as 26.4%. So can concluded that majority respondent in study This is respondent with type sex man.

Table 2. Respondents Category Age

Category	frequency	percent	Valid percent	cumulative percent
17-24 yr.	2	8,8	8,8	8,8
26-32 yr.	8	26,4	26,4	32,3
36-40 yr.	20	48,8	48,8	94,1
>40 yr.	2	4,9	4,9	100.0
Total	32	100.0	100.0	

Source: Data processed, 2023.

Based on Table 2 it can be seen that the respondents in this study consisted of 3 respondents aged between 17 until 24 year by percentage 8.8%, as much 9 respondent aged between 26 up to 32 years with a percentage of 26.4%, as many as 20 respondents aged between 36 to 40 years with a percentage of 48.8%, and as many as 2 respondents aged more than 40 years with a percentage 4.9%.

Table 3 Respondents Category Education

Category	frequency	percent	Valid percent	cumulative percent
SENIOR HIGH SCHOOL	1 5	40.0	40.0	40.0
D1/ D3	10	29,4	29,4	79.4
S1	7	20,6	20,6	100.0
Total	32	100.0	100.0	

Table 3 shows that the respondents with the highest high school or vocational education are 17 person respondent or as big 40.0% from whole amount sample. Respondents Which educated D1 or D3 as big 10 person or 29.4%, whereas respondent Which educated Bachelor as big 7 person or 20.6%.

Table 4. Respondents Category Education

Category	frequency	percent	Valid percent	cumulative percent
<4 yr.	2 4	76,4	76,4	76,4
4-10 yr.	7	20,6	20,6	97.1
>16 yr.	1	2,9	2,9	100.0
Total	32	100.0	100.0	

Source: Data processed, 2023.

Table 4 shows that the respondents have worked less than 4 years, namely 26 respondents or 76.4% of the total sample. Respondents who have worked for a long time 4 until 10 year as big 7 person or 20.6%, whereas respondent Which long Work more from 16 year by 1 person or 2.9%. So, of all the samples taken, most of the respondents were old it works less from 4 year.

Test Quality Data

Before data processing is carried out, the data obtained through questionnaires needs to be tested for truth And reliability. Testing done with testing validity And reliability. Something indicator said to be valid if the correlation between each indicator shows significant results on level 0.04.

Table 4. Results Test validity

Variable	range Correlation	Signification	Information
Quality HR	0.423** - 0.637**	0.000	Valid
System Control Internals	0.612** - 0.762**	0.000	Valid
Utilization Technology Information	0.446** - 0.878**	0.000	Valid
Commitment Organization	0.408** - 0.832**	0.000	Valid
Quality Report Finance	0.428** - 0.684**	0.000	Valid

Source: Data processed, 2023.

The results of the validity test show that the variable quality of human resources has a range of correlations 0.423** until 0.637** with level significance 0.000. Matter This show that question- questions about the quality of human resources can be declared valid. Control system variables internal own range correlation 0.612** until 0.762** with level significance 0.000. Matter This indicates that questions about the internal control system can be stated valid. Variable utilization technology information own range correlation 0.446** until 0.878** with level significance 0.000. Matter This show that questions about utilization technology information can stated valid. Variable commitment organization own range correlation 0.408** until 0.832** with level significance 0.000. Matter This show that question- questions about organizational commitment can be declared valid. Financial report quality variable has a correlation range of 0.428** to 0.684** with a significance level of 0.000. It shows that questions about quality financial reports can stated valid.

Table 6. Results Test Reliability

Variable	Cronbach Alpha	Sign	α -limit	Information
Quality Source Power Man	0.707	>	0.70	Reliable
System Control Internals	0.823	>	0.70	Reliable
Utilization Technology Information	0.698	>	0.70	Reliable
Commitment Organization	0.746	>	0.70	Reliable
Quality Report Finance	0.764	>	0.70	Reliable

Source: Data processed, 2023.

Based on results test reliability use *Cronbach alpha* , all variable in study own alpha more big from 0.70 so results study This show that tool measurement in This research has fulfilled the reliability test requirements because it is reliable and can be used as a measuring tool. So that whole question Which related with quality source Power man, system control internal, utilization technology information, commitment organization and quality financial statements.

Test Assumption Classic

The results of normality calculations using the *One Sample Kolmogorov-Smirnov Test* have the probability of a significant level above the level $\alpha = 0.04$ is 0.200. This means in the regression model there is the residual variable distributed normally.

Test Multicollinearity show that all mark *tolerance* ie on variable quality source Power man, system control internal, utilization technology information And commitment organization on mark 0.1. Besides That on VIF on all variable ie quality source Power man, system internal control, utilization of information technology and organizational commitment demonstrate value not enough from 10. So that can concluded

that in model regression This No happen symptom multicollinearity.

Heteroscedasticity test shows the value of the significance of the variable quality of human resources, systems control internal, utilization technology information And commitment organization is at on 0.04. So can said that regression models No contain presence of heteroscedasticity.

Test hypothesis

Before do test hypothesis, especially formerly do testing coefficient determination notated with *adjusted R squares*. The coefficient of determination shows the proportion of the dependent variable that can be explained by independent variables (Ghozali, 2011). The determination test shows that *Adjusted R square* as big 0.398 or 39.8.3% that is percentage influence quality source Power man, system internal control, utilization of information technology, organizational commitment to employees section finance hospitality in the Regency arrowroot Whereas the rest as big 60.2% influenced by variable other than research.

Then *the Good of Fit Model test* (F test) was carried out with the test results obtained by the value of $F_{count} = 6.444 > F_{table} = 2.93$, then H_0 is rejected or H_a is accepted, meaning that there is a simultaneous influence between quality source Power man, control system internal, utilization technology information and commitment organization to quality report finance. So that can said that model research already well and meet the criteria.

Testing the partial regression coefficient (t test) in this study using multiple linear regression for test whether the quality of human resources, internal control systems, technology utilization information and organizational commitment affect the quality of financial reports. Regression testing multiple linear simultaneously carried out by entering all the independent variables into model regression And test connection each variable free to variable dependent in a manner together. The method used is the *enter method* with a significant level of 4% or 0.04. Results testing hypothesis in study This served on table 4.14 following This:

Table 7. Results Test Analysis Regression linear Double

Coefficients						
Model	Unstandardized		standardized Coefficients		Q	Sig.
	Coefficients					
	B	std. Error	Betas			
(Constant)	-17,749	14,409			-1,232	,228
KSDM	,446	, 174	,324		2,444	,017
SPI	,214	, 147	,217		1,441	, 147
PTI	1,643	,373	,638		4,436	,000
KO	-.044	,189	-.042		-,287	,776

Source: Data processed, 2023.

V. DISCUSSION

Influence quality source power man to quality report finance

According to Mahmudah (2018) the quality of human resources is a person's ability Which relate with knowledge, Skills And characteristics personality Which affect directly on the performance that can achieve the desired goals. Results testing hypothesis on Table 6 show that quality source Power man influential positive on the quality of financial reports. This is in accordance with the initial hypothesis which states that quality of human resources has a positive effect on the quality of financial statements (H1 is accepted). The results of this study are in line with research conducted by Ni Ketut Rusmiadi et al (2014), which prove that quality source Power man influential positive to quality report finance.

This research proves that in the presence of quality human resources, then in preparation of financial reports will not occur errors and will produce quality reports finance Which Good And quality. So that the more quality source Power man And competent so quality report finance Which generated will the more quality or Good. Can seen from the answers of 32 respondents, most of the respondents answered agree, which means that respondents in this study already have good quality to prepare financial statements. Based on an interview with one of the respondents, an employee of the finance department at Hotel Surya Asia have been given training to improve the quality of human resources so they can produce quality financial statements Which Good.

Influence system control internal to quality report finance

According to Febrian (2014), the internal control system is a control activity especially over management system information Which aim For ensure accuracy And completeness information. Results hypothesis testing in Table 6 shows that the internal control system has no effect to quality report finance. Pg This No in accordance with hypothesis beginning Which state that the internal control system has a positive effect on the quality of financial reports (H2 is rejected). Results this research is supported by the research of Rinie and Vincent Mak Pranata (2019) which obtained results that system control internal No influential on quality report finance.

Results This show that No all company hospitality in Regency arrowroot Which carrying out reviews, evaluations, and monitoring can completely reduce violations against accounting systems and procedures. This means that the implementation of the internal control system is not carried out can solve problems in financial statements. Thus the control system internal No influence quality report finance on industry hospitality in Regency arrowroot.

Influence utilization technology information to quality report finance

According to Harmoni (2016), the use of information technology is the attitude behavior of accountants using technology information For finish task And increase performance. Results testing hypothesis on Table 6 shows that the use of information technology has a positive effect on quality financial statements. This is in accordance with the initial hypothesis which states that the use of technology information has a positive effect on the quality of financial reports (H3 accepted). This is in line with study Which done by Noprial (2014) Which prove that utilization technology information positive effect quality financial statements.

Study This prove that utilization technology information influential positive to quality of financial reports. This means that in carrying out work using existing technology like a computer to carry out tasks,

in financial transactions using *software* accordingly, the information system in presenting financial statements is structured and has been utilized internet network in the work unit as a link in sending the required information, so that with exists utilization technology information can increase quality report finance, so the more Good utilization technology information, so the more Good also quality report his finances. Can seen from answer 32 respondent, part big respondent answer agree Which meaning that the respondents in this study have utilized information technology in the process company activities. This can be seen from Kresna Hotel Garut which uses *Power Pro System* as system management finance they.

Influence commitment organization to quality report finance

According to Mowday et al. in Aryani (2013), organizational commitment is belief and support strong against the values and goals (*goals*) to be achieved by the organization. The results of testing the hypothesis on Table 6 show that commitment organization No influential to quality report finance. This is not in accordance with the initial hypothesis which states that organizational commitment influential positive to quality financial statements (H4 rejected).

This study shows that organizational commitment has no effect on report quality finance. This means that most hotel employees in Garut Regency do not fully own it will Which strong For try or Work hard For company in where He Work. Matter This can seen based on an interview with one of the managers at Hotel Tirta Arum, that in part employee No show change performance Which significant although has given various work allowance and incentive.

VI. CONCLUSION

Based on the results of research on the influence of the quality of human resources, control systems internal, use of information technology and organizational commitment to the quality of financial reports on hospitality in the Regency Garut, then can concluded as following:

1. Quality source Power man influential positive to quality report finance. It means with the existence of quality human resources, then in the preparation of financial statements No will happen error And will produce quality report finance Which Good And quality.
2. The internal control system has no effect on the quality of financial reports. It means no all company Which do review, evaluation nor monitoring can fully reduce violation against system And procedure accountancy.
3. Utilization of information technology has a positive effect on the quality of financial reports. It means the better the use of information technology in carrying out tasks, the better it is quality its financial reports.
4. Organizational commitment has no effect on the quality of financial reports. It means mostly employees do not fully have a strong will to show changes in performance Which significant and committed to the company place to work.

The results of this study are expected to provide benefits to all hoteliers in the district arrowroot as material consideration in determination policy related with drafting report financial statements in order to achieve good quality financial reports. This can be done with increase capacity source Power man that is increase not quite enough answer And commitment employees towards the company, improving the internal control system which includes the environment control, evaluation risk, activity control, information And monitoring, as well as can optimizing the use of information technology in the form of

computers, internet networks and *software* For make it easy in process financial management.

This study is inseparable from several limitations, including the sample used in study This only limited on employee part management finance Which there is on hotel companies in Garut Regency, so this research cannot be generalized to other types of companies. This can allow for differences in results and conclusions. Besides That variable Which used in study This only limited on quality source Power man, system control internal, utilization technology information And commitment organization as an independent variable that affects the quality of financial reports. That is, there are still variables other Which Can influence quality report finance. With exists limitations on study This recommended on study furthermore For expand amount sample so that description results research closer to the actual conditions. In addition, further research can add variables else that relate with quality financial statements variables will get variants on outcomes that may affect performance organization.

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