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RESEARCH ARTICLE

The Effect of Internal Control, Organizational Commitment, and Utilization of Information Technology on the Quality of Financial Statements with Organizational Culture as a Moderating Variable

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Abstract
This study examines the effects of internal control, organizational commitment, and information technology (IT) utilization on the quality of financial statements, with organizational culture as a moderating variable. Grounded in stewardship and task-technology fit theories, survey data were collected from 120 financial personnel across 40 Regional Work Units (SKPD) in Central Bengkulu Regency and analyzed using PLS-SEM. The results indicate that internal control (β=0.231, p=0.004), organizational commitment (β=0.272, p=0.004), and IT utilization (β=0.320, p=0.001) significantly and positively affect the quality of financial statements. Furthermore, organizational culture acts as a pure moderator that significantly strengthens the impact of internal control (β=0.242, p=0.012), organizational commitment (β=0.231, p=0.003), and IT utilization (β=0.315, p=0.002). The model accounts for 88.9% of the variance in financial statement quality (R^2=0.889). These findings imply that technical systems and behavioral factors produce optimal reporting outcomes when embedded within an accountability-driven institutional culture.

Keywords
Internal Control, Organizational Commitment, IT Utilization, Organizational Culture, Financial Statement Quality.

1 | INTRODUCTION

Public demand for transparency and accountability in regional financial management has surged significantly (Sitorus et al., 2025), driven by fiscal decentralization that requires local governments to manage public resources with high integrity, efficiency, and effectiveness (Mardiasmo, 2021). In Indonesia, achieving an Unqualified Audit Opinion (Opini Wajar Tanpa Pengecualian or WTP) is often used as a formal indicator of good financial governance, as demonstrated by the Government of Central Bengkulu Regency up to the 2024 fiscal year. However, a formal WTP opinion does not fully guarantee the substantive quality of the financial statements. Reports from the Supreme Audit Institution (Badan Pemeriksa Keuangan or BPK) from 2019 to 2024 reveal persistent, recurring weaknesses in internal control systems, regulatory compliance, and regional asset management. This phenomenon highlights a critical practical issue: financial statement quality must extend beyond formal audit opinions to genuinely embody qualitative characteristics such as reliability, accuracy, and timeliness.

Theoretically, public sector accounting literature posits internal control, organizational commitment, and information technology (IT) utilization as the primary determinants of financial reporting quality. Nevertheless, empirical investigations to date continue to yield conflicting results (research gap). On one hand, studies by Mediaty et al. (2025), Suhardi (2025), and Chair and Tarjo (2024) demonstrate that internal control and IT utilization exert a robust positive and significant effect on local government financial statement quality. Similarly, Drilia et al. (2025) confirm the positive impact of organizational commitment on reporting outcomes. On the other hand, Akbar and Choiriah (2025) provide contradictory evidence, revealing that the internal control system has no significant effect on financial report quality. This empirical uncertainty is further extended by Hamdy et al. (2025), who show that in developing countries, the initial complexity of digital transformation can ironically reduce the quality of accounting information systems due to the operational burdens of technology adaptation.

To reconcile these empirical puzzles, this study introduces organizational culture as a critical moderating variable. Grounded in stewardship theory and task-technology fit (TTF) theory, we argue that the technical capabilities of digital platforms (IT) and the structural rigor of regulations (internal control) do not operate in a vacuum. The capacity of formal control mechanisms and the psychological commitment of public servants to produce superior reporting outcomes are heavily conditioned by the prevailing institutional value ecosystem. An organizational culture characterized by precision, transparency, and a results-oriented mindset acts as an environmental catalyst. A strong culture ensures that internal control protocols are actively upheld rather than bypassed as administrative formalities, employee commitment is translated into productive accountability, and IT infrastructures do not trigger operational complexities but are proactively exploited to secure flawless and timely financial reporting.

The theoretical novelty of this study lies in evaluating organizational culture as a comprehensive moderating variable that concurrently aligns three critical dimensions: technical and procedural aspects represented by internal control, behavioral and psychological aspects represented by organizational commitment, and operational and digital aspects represented by IT utilization, within a single structural model of public sector accounting. This approach departs from prior literature, which predominantly treats organizational culture as a direct independent construct, such as in Suhardi (2025), or narrows its moderating focus to fraud prevention as seen in Putra et al. (2022) and small to medium enterprises as examined by Itang (2021). Consequently, this study aims to quantitatively evaluate these direct and interaction effects using Partial Least Squares Structural Equation Modeling (PLS-SEM), analyzing survey data gathered from 120 financial management personnel across all 40 Regional Work Units (SKPD) in Central Bengkulu Regency. Theoretically, this research enriches the public sector accounting domain by embedding these multidimensional determinants within the stewardship framework. Practically, it offers local administrators a strategic template to cultivate sustainable public accountability by optimizing formal systems through cultural reinforcement.

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2 | BACKGROUND THEORY

2.1 Stewardship Theory

Stewardship theory conceptualizes organizational managers not as self-serving agents driven by narrow utility but as dedicated stewards whose motives are naturally aligned with the collective objectives of the institution (Donaldson & Davis, 1991; Davis et al., 1997). This framework is anchored in the philosophical assumption that individuals are fundamentally trustworthy, responsible, and honest, suggesting that public officials instinctively aim to act in the best interests of governance stakeholders (Zoelisty, 2014; Puspa & Prasetyo, 2020). Rather than being primarily motivated by material or financial rewards, a steward finds fulfillment through intrinsic goals, non-monetary institutional recognition, and the successful execution of public duties, making this model highly applicable to service-oriented public and non-profit sectors (Afifah et al., 2018; Jefri, 2018). In the context of regional financial management, stewardship theory serves as the overarching framework to explain how behavioral alignment and internal motivations translate structural capabilities into deep public accountability. Under the stewardship theory paradigm, public officials are conceptualized as trustworthy stewards dedicated to maximizing public utility and institutional accountability (Davis et al., 1997). Within this framework, internal controls (H1) and organizational commitment (H2) serve as vital structures that align the steward's intrinsic motivations with the objective of producing high-quality financial disclosures. Furthermore, stewardship theory explains the moderating role of organizational culture (H4 and H5). An ethical and supportive workplace culture nurtures these intrinsic motivations, transforming formal compliance procedures from restrictive administrative burdens into deeply internalized professional values, thereby significantly amplifying the positive effects of internal controls and employee commitment on financial statement quality.

2.2 Task-Technology Fit (TTF) Theory

The Task-Technology Fit (TTF) theory posits that individual operational performance within information systems is fundamentally determined by the explicit degree of alignment between technological capabilities and the structural demands of the task at hand (Goodhue & Thompson, 1995). Rather than analyzing technology adoption through mere usage frequency, TTF evaluates how effectively a digital infrastructure assists and enhances an employee's execution of specialized day-to-day duties (Parsons et al., 2025). This theoretical model operates through the functional interplay of five primary components: task characteristics, technology characteristics, task-technology fit, utilization, and performance impact (Permana & Widihastarini, 2023). By emphasizing that even highly sophisticated technological platforms fail to yield meaningful institutional dividends without exact task alignment, TTF highlights a distinct performance-oriented chain that links structural fit directly to optimized public sector outputs. Similarly, the TTF theory posits that the deployment of information technology (IT) yields optimal performance only when system capabilities match the practical demands of the user's tasks (Goodhue & Thompson, 1995). In local financial management, IT utilization (H3) enhances reporting quality by streamlining data aggregation and minimizing manual transaction errors, provided that the system aligns with statutory requirements. When moderated by organizational culture (H6), this fit is further optimized. An adaptive, detail-oriented culture fosters continuous digital literacy and compliance, ensuring that users do not merely execute routine software tasks but proactively exploit digital infrastructures to guarantee timely and flawless financial reporting.

2.3 Internal Control and Regional Financial Statement Quality

Internal control systems encompass a comprehensive network of policies, organizational structures, and monitoring mechanisms designed to secure operational efficiency, regulatory compliance, and reliable financial reporting (Rahayu et al., 2023). From the perspective of stewardship theory, a robust internal control structure provides the necessary technical rules and audit trails, while public servants provide the intrinsic motivation required to process and disclose financial datasets with high integrity (Mediaty et al., 2025). Effective internal controls systematically prevent accounting anomalies, mitigate fraud, and accelerate data reconciliation, thereby directly elevating the reliability, accuracy, and completeness of regional financial statements (LKPD). This positive relationship is robustly supported across public sector accounting literature, with empirical consensus confirming that rigorous control environments strongly improve local government reporting outcomes (Palalangan, 2020; Dewi & Susilowati, 2022; Suhardi, 2025; Choiriah, 2019; Akbar & Choiriah, 2025; Damayanti et al., 2024; Setyaningrum & Haryanto, 2024).
H1: Internal control has a positive effect on the quality of regional financial statements.

2.4 Organizational Commitment and Regional Financial Statement Quality

Organizational commitment represents the deep psychological bond, institutional loyalty, and voluntary willingness of an employee to exert maximum effort toward achieving organizational objectives (Rohman et al., 2020; Annisa Maharani & Henri Agustin, 2021). Within a stewardship framework, high commitment reflects an internalization of public service values, transforming public accountability from a tedious administrative formality into a personal moral obligation (Tampubolon & Hasibuan, 2019; Ayem & Amahala, 2023). This affective and normative attachment drives financial personnel to meticulously apply accounting standards, maintain precise records, and strictly meet statutory reporting deadlines (Mediaty et al., 2025). Consequently, higher institutional commitment minimizes reporting errors and enhances disclosure transparency, a dynamic heavily validated by empirical literature investigating local government performance (Nugroho & Setyowati, 2019; Kurniawati et al., 2020).
H2: Organizational commitment has a positive effect on the quality of regional financial statements.

2.5 Utilization of Information Technology and Regional Financial Statement Quality

The utilization of information technology (IT) within regional financial management including integrated Accounting Information Systems (AIS) and e-budgeting platforms functions as an essential operational enabler that

accelerates data aggregation and minimizes manual data-entry errors (Saputra, 2021; Zubaidi et al., 2020; Wardani & Andriyani, 2017). Grounded in TTF theory, the capacity of IT to upgrade the quality of financial statements relies on the explicit congruence between system capabilities and the complex regulatory tasks assigned to financial officers (Permana & Widihastarini, 2023). When digital features match the practical needs of transaction recording and consolidation, technology acts as an amplifier of internal controls, generating precise, verifiable, and timely financial disclosures (Chair & Tarjo, 2024; Mediaty et al., 2025). Numerous empirical evaluations substantiate this dynamic, demonstrating that aligned IT integration yields superior financial reporting compliance across public institutions (Ayem & Amahala, 2023; Zainudin et al., 2023; Anggraini & Putri, 2024; Kova & Zulkifli, 2025; Pratama & Yahya, 2019).
H3: Utilization of information technology has a positive effect on the quality of regional financial statements.

2.6 Organizational Culture as a Moderator of Internal Control

Organizational culture operates as a powerful collective frame of shared values, norms, and behavioral habits that dictates how formal institutional regulations are executed daily. In local governance, a culture focused on meticulousness and outcome orientation serves as a translation mechanism, determining whether internal control policies such as transaction authorization and separation of duties are strictly maintained or casually bypassed. Stewardship theory further suggests that a culture rooted in public accountability cultivates organic stewardship behavior, motivating public officials to leverage control mechanisms proactively to secure institutional legitimacy rather than treating them as restrictive boundaries. When formal controls are embedded within an ethical, detail-oriented culture, their capacity to eradicate fraud and secure data accuracy is heavily magnified, whereas a permissive culture structurally neutralizes control efficacy (Putra et al., 2022).
H4: Organizational culture positively moderates the effect of internal control on the quality of regional financial statements.

2.7 Organizational Culture as a Moderator of Organizational Commitment

Organizational culture serves as a critical environmental catalyst that conditions how effectively individual employee intentions are translated into concrete workplace performance. While affective, continuance, and normative commitment nurture a baseline willingness to work in the organization’s best interest (Rohman et al., 2020), this psychological intent requires an institutional culture that rewards precision, professionalism, and honesty to actively enhance financial outputs. Under the stewardship paradigm, a supportive and mission-driven organizational culture bridges individual loyalty with public duty, empowering committed public stewards to take active initiatives in maintaining high-quality reporting because they align personally with the organization's ethos. Conversely, if the prevailing culture is indifferent or resistant to administrative rigor, the positive impact of employee commitment on structural transparency will be fundamentally stifled, minimizing its benefits on financial reporting reliability.
H5: Organizational culture positively moderates the effect of organizational commitment on the quality of regional financial statements.

2.8 Organizational Culture as a Moderator of Utilization of Information Technology

Organizational culture operates as a vital socio-technical frame that defines how successfully digital accounting infrastructure is embraced and maintained within public agencies. Although information technology infrastructure inherently offers structural capabilities for data speed, tracking, and error minimization, its actual operational dividends depend on a workplace culture that actively values continuous learning, digital compliance, and rigorous data integrity. Integrating stewardship theory, when an agency's culture normalizes public responsibility and transparency, system users transcend mechanical usage and proactively exploit IT functionalities to guarantee flawless, comprehensive financial outputs. This synergy between technical tools and supportive cultural environments significantly amplifies the overall variance explained and the positive impact of IT infrastructure on reporting quality (Itang, 2021).
H6: Organizational culture positively moderates the effect of utilization of information technology on the quality of regional financial statements.

3 | METHOD

This study adopts a quantitative approach using an explanatory research design to examine the causal relationships among the variables. Explanatory research is uniquely suited for this study as it systematically tests pre-formulated hypotheses to determine how independent constructs influence a dependent phenomenon (Sugiyono, 2012). The target population comprises all 40 Regional Work Units (Satuan Kerja Perangkat Daerah/SKPD) within the Government of

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Central Bengkulu Regency. This study utilizes a purposive sampling technique, a non-probability sampling method where participants are selected based on precise, predetermined criteria to ensure they possess the necessary institutional knowledge to address the research questions. To capture a holistic view of financial operations, three key officials were selected from each SKPD: the Financial Subsection Head (Kasubag Keuangan), the Treasurer (Bendahara), and the Financial Staff, resulting in a total sample size of 120 respondents. The strict inclusion criteria required that respondents currently serve as a Financial Subsection Head, Treasurer, or Financial Staff member, possess a minimum of 4 years of operational experience in local government financial management, and be directly involved in the planning, execution, and reporting of their respective SKPD budgets.

Data collection was conducted through self-administered questionnaires delivered directly to the financial management personnel at the SKPD offices in Central Bengkulu Regency over a designated multi-week period. Hypothesis testing and structural relationship modeling were executed via Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS 4 software. PLS-SEM is highly appropriate for this study due to its superior capacity to handle complex structural models containing multiple interaction terms (moderators) without requiring strict multivariate normality assumptions (Hair et al., 2022). The data analysis is conducted through a two-stage process: descriptive statistical analysis (mean, standard deviation, minimum, and maximum values) followed by formal structural equation evaluation.

The data analysis in this study is conducted in two main stages using PLS-SEM: (1) Outer Model Evaluation (Measurement Model). This stage assesses the validity and reliability of the constructs used in the study. Validity is evaluated through convergent validity (factor loadings) and discriminant validity, while reliability is assessed using indicators such as Composite Reliability and Cronbach's Alpha. These tests ensure that the measurement instruments accurately capture the intended constructs. (2) Inner Model Evaluation (Structural Model). This stage examines the relationships between variables and tests the proposed hypotheses. The evaluation includes: (a) R-Square, (b) F-square, (c) Q-Square, and (d) Bootstrapping to assess the statistical significance of the relationships.

Table 1. Variable Measurement

No.	Variable	Dimensions	Indicators	Scale
1	Internal Control System (ICS)	Chair & Tarjo (2024)	1) Integrity and ethical conduct 2) Employee competence 3) Clear organizational structure 4) Risk identification and analysis 5) Risk response 6) Reconciliation and verification 7) Availability of relevant information 8) Communication among work units 9) Periodic evaluation 10) Follow-up on audit findings	Interval
2	Organizational Commitment	Mediaty et al. (2025)	1) Sense of belonging to the organization 2) Pride in being part of the organization 3) Emotional attachment to the organization 4) Consideration of remaining in the organization 5) Perceived loss if leaving the organization 6) Moral responsibility toward the organization	Interval
3	Information Technology (IT) Utilization	Asnan (2024)	1) Financial tasks require a fast and accurate system 2) Technology features support financial reporting tasks 3) The system is easy to access and use 4) The system fits job requirements 5) Technology helps complete tasks more effectively 6) Technology improves the quality of financial information	Interval
4	Quality of Local Government Financial Statements	Lestari et al. (2026)	1) Information is useful for decision-making 2) Financial statements accurately reflect the financial condition 3) Free from material misstatement	Interval

			4) Consistent presentation across reporting periods 5) Presented in clear language and format 6) Prepared on time 7) Comply with Government Accounting Standards (SAP) 8) Adequate disclosure of information	
5	Organizational Culture	Itang (2021)	1) Open to new ideas 2) Willing to adopt new ways of working 3) Focus on achieving organizational goals 4) Concern for employee well-being 5) Strong teamwork and collaboration 6) Thoroughness in reviewing work results	Interval

4 | RESULTS AND DISCUSSION

4.1 Results

4.1.1 Description of Questionnaire Distribution

This research was conducted at the SKPD (Regional Government Agencies) in Central Bengkulu Regency using a quantitative approach through questionnaire distribution. A total of 123 questionnaires were distributed in this study. All distributed questionnaires were successfully returned, resulting in a total of 123 returned questionnaires. Based on the results of the questionnaire distribution, all questionnaires distributed to respondents were successfully recollected, yielding a 100% response rate. However, there were 3 questionnaires that could not be used in the analysis because they did not meet the completeness or data processing criteria. Therefore, the final sample size used in this study consists of 120 respondents who are employees of the SKPD in Central Bengkulu Regency and meet the research criteria.

4.1.2 Respondent Demographics

Respondent demographics are required to provide a general overview of the profile of the sample involved in this study, allowing the analysis results to be understood within the context of the respondents' backgrounds. The description of respondent demographics is as follows.

Table 2. Respondent Demographics

Characteristics	Category	Total	Percentage
Age	< 25 years	0	0%
	25 – 35 years	40	33.3%
	> 35 years	80	67.7%
Gender	Female	66	55.5%
	Male	54	45.5%
Education	D3	1	0.83%
	S1	111	92.5%
	S2	8	6.67%

Based on respondent characteristics, the majority are over 35 years old (67.7%), followed by those aged 25–35 (33.3%), with no respondents under 25. This indicates that most respondents are at a mature age with adequate work experience, making them representative in assessing the research variables. In terms of gender, the composition is relatively balanced, with a slight dominance of females (55.5%) compared to males (45.5%), ensuring that the perspectives obtained are sufficiently objective from both gender groups. Meanwhile, based on their latest educational level, almost all respondents hold a Bachelor's degree (S1) (92.5%), followed by a Master's degree (S2) (6.67%) and an Associate degree (D3) (0.83%). This indicates a high level of education, which supports a good understanding of internal control systems, organizational commitment, utilization of information technology, and financial statement quality, meaning that the answers provided tend to be more relevant and reliable.

4.1.3 Description of Research Data

Descriptive statistical analysis was used to provide an initial overview of the research data characteristics through the mean, maximum, minimum, and standard deviation values.

Table 3. Descriptive Statistics of Data

Variable	Theoretical Range	Actual Range	Standard Deviation
	Min	Max	Mean
Internal Control (X1)	10	50	30
Organizational Commitment (X2)	6	30	18
Technology Utilization (X3)	6	30	18
Financial Statement Quality (Y)	6	30	18
Organizational Culture (Z)	8	40	24

Overall, all research variables (X1, X2, X3, Z, and Y) showed actual mean values above their respective theoretical midpoints, indicating that respondents' perceptions of all variables are high and tend to be positive. Furthermore, the minimum values of several variables, which also exceeded the theoretical midpoint, reinforce that even the lowest respondent ratings still fall into a good category. The standard deviation for all variables is relatively small, showing that respondents' answers are quite homogeneous and consistent, thus the obtained data can be considered stable and reflective of a uniform perception toward the variables under study.

4.1.4 Outer Model

The outer model analysis in this study was used to evaluate the quality of the measurement instruments before testing the relationships between variables in the inner model. The convergent validity test aims to see the extent to which indicators within a single construct are highly correlated and capable of explaining the same construct.

Table 4. Loading Factor

Variable	Number of Items	Loading Factor Range	Validity	Conclusion
Internal Control (X1)	10	0.769–0.910	All Valid	Valid
Organizational Commitment (X2)	6	0.750–0.921	All Valid	Valid
IT Utilization (X3)	6	0.817–0.923	All Valid	Valid
Organizational Culture (Z)	6	0.803–0.910	All Valid	Valid
Quality of Financial Statements (Y)	8	0.724–0.872	All Valid	Valid

Based on the convergent validity test results, all indicators for the variables Internal Control (X1), Organizational Commitment (X2), Utilization of Information Technology (X3), Organizational Culture (Z), and Financial Statement Quality (Y) have loading factor values above 0.70. Therefore, they are declared valid and capable of reflecting their respective constructs well in the PLS-SEM analysis. The high range of loading factor values for each variable indicates that all indicators make a strong, consistent contribution and do not require elimination. Consequently, the research instruments used across all variables can be declared to have excellent convergent validity and are suitable for further analysis. Discriminant validity is used to ensure that a construct has a clear distinction from other constructs in the research model.

Table 5. Discriminant Validity Test (Fornell-Larcker)

Variable	X1	X2	X3	Y	Z
Internal Control (X1)	0.847				
Organizational Commitment (X2)	0.321	0.862			
Technology Utilization (X3)	0.422	0.508	0.870		
Financial Statement Quality (Y)	0.568	0.382	0.662	0.798	
Organizational Culture (Z)	0.400	0.250	0.490	0.412	0.873

Based on the discriminant validity test using the Fornell-Larcker criterion, all constructs in this study met the criteria, as indicated by the square root of the AVE for each variable: Internal Control (0.847), Organizational Commitment (0.862), Utilization of Information Technology (0.870), Financial Statement Quality (0.798), and Organizational Culture (0.873) being greater than its correlation with any other construct. This shows that each variable is better at explaining its own indicators than other variables in the model, allowing for distinct discrimination between variables. Thus, all constructs are declared to have good discriminant validity and are suitable for further analysis. Reliability testing is conducted to assess the internal consistency of indicators in measuring research constructs. A construct is considered reliable if its indicators can provide stable and consistent measurement results in representing latent variables.

Table 6. Reliability Test

Variable	Cronbach's Alpha	Composite Reliability
Internal Control (X1)	0.956	0.962
Organizational Commitment (X2)	0.933	0.945
Technology Utilization (X3)	0.936	0.949
Financial Statement Quality (Y)	0.918	0.933
Organizational Culture (Z)	0.939	0.951

Based on the reliability test results, all research variables—Internal Control (X1), Organizational Commitment (X2), Utilization of Information Technology (X3), Financial Statement Quality (Y), and Organizational Culture (Z)—have Cronbach's alpha and Composite Reliability values above 0.70, with most even exceeding 0.90, indicating a very high level of internal consistency. These results indicate that all indicators can measure the constructs consistently and stably, showing good uniformity in respondents' answers. Therefore, the research instrument is declared highly reliable and suitable for further analysis, reflecting an excellent quality of the measurement model.

4.1.5 Inner Model

The inner model analysis aims to test the relationships between latent variables in the structural research model. At this stage, the researcher evaluates the magnitude of the independent variables' effect on the dependent variable, including the role of the moderating variable in strengthening or weakening these relationships. The R-square value is used to show the extent of the independent variables' contribution to explaining the variance in the dependent variable.

Table 7. R-Square

R-Square	Adjusted R-Square
0.889	0.864

An R-Square value of 0.889 indicates that the variables of Internal Control, Organizational Commitment, Utilization of Information Technology, Organizational Culture, and their interactions are able to explain 88.9% of the variation in Financial Statement Quality, while the remaining 11.1% is influenced by other factors outside the model, signifying a very strong predictive power. Furthermore, the Adjusted R-Square value of 0.864, which is not far off, shows that after adjustments, the model retains a high and stable explanatory power, making it suitable for explaining the dependent variable in this study. The F-square value is used to measure the effect size of each independent variable on the dependent variable in the structural model.

Table 8. F-Square

Variable	Y. Financial Statement Quality
X1	0.333
X2	0.405
X3	0.485
Z	0.221
X1 x Z	0.252
X2 x Z	0.323
X3 x Z	0.741

Based on the F-Square test results, all variables make a tangible contribution to Financial Statement Quality, where Internal Control (0.333) has a medium-to-large effect, Organizational Commitment (0.405) and Utilization of Information Technology (0.485) fall into the large category with the most dominant contribution, and Organizational Culture (0.221) is in the medium category. Regarding the moderating effects, the interactions of X1×Z (0.252) and X2×Z (0.323) show a medium effect, while the interaction of X3×Z (0.741) is classified as very large, reinforcing that Organizational Culture is exceptionally potent in strengthening the impact of Utilization of Information Technology on Financial Statement Quality. Q-Square (Q^2) is a measure of predictive relevance in PLS-SEM analysis, used to assess the model's capacity to predict the indicators of endogenous variables.

Table 9. Q-Square

Variable	Q^2
Y	0.477

Based on the predictive relevance (Q^2) test results, a value of 0.477 was obtained for the Financial Statement Quality variable, which is greater than 0 and above the 0.35 threshold, thereby showing that the model possesses good predictive capabilities and falls into the strong category (large predictive relevance). This indicates that Internal Control, Organizational Commitment, Utilization of Information Technology, and the moderation of Organizational Culture are able to provide high predictive power toward Financial Statement Quality, meaning the model not only explains the relationships between variables but also possesses strong predictive capability. Hypothesis testing is conducted to determine whether the proposed relationships between variables in the study are statistically proven. This testing is typically based on path coefficients, t-statistics, and p-values, which determine whether the effect of a variable is significant or not.

Table 10. Hypothesis Test

Correlation	Original Sample	T-Statistic	P-Values
X1 -> Y	0.231	2.639	0.004
X2 -> Y	0.272	2.661	0.004
X3 -> Y	0.320	3.000	0.001
Z -> Y	0.191	1.450	0.074
Z x X1 -> Y	0.242	2.245	0.012
Z x X2 -> Y	0.231	2.771	0.003
Z x X3 -> Y	0.315	2.819	0.002

The hypothesis testing results show that Internal Control, Organizational Commitment, and Utilization of Information Technology have a positive and significant effect on Financial Statement Quality, while Organizational Culture does not exert a significant direct effect, despite having a positive direction. In its moderating role, Organizational Culture is proven to significantly strengthen the influence of these three variables on Financial Statement Quality, with the greatest enhancement occurring in the relationship involving Utilization of Information Technology. This indicates that a better organizational culture strengthens the influence of internal control, organizational commitment, and technology utilization in improving the quality of financial reports.

Based on the analysis results, organizational culture does not have a significant direct effect on Financial Statement Quality ($p = 0.074$). However, all its interactions with Internal Control, Organizational Commitment, and Utilization of Information Technology are proven to be significant. This demonstrates that organizational culture acts as a moderating variable that strengthens the relationship of these three variables with Financial Statement Quality. Consequently, organizational culture is categorized as a pure moderator because it lacks a direct effect but is significant across all interactions, thereby functioning as a condition that reinforces the influence of the primary variables in the model. The insignificance of the direct path ($p = 0.074$) provides profound institutional insight into public sector accounting dynamics. It proves that simply maintaining an appealing organizational culture on paper without operationalizing it through technical and behavioral systems will not automatically improve the quality of local government financial reporting. Culture alone cannot compile ledgers, reconcile regional asset data, or format financial statements to match government accounting standards. Therefore, organizational culture lacks the independent capacity to dictate the accuracy or reliability of financial disclosures when isolated from the actual accounting tools.

4.2 Discussion

This study analyzes the influence of Internal Control, Organizational Commitment, and Utilization of Information Technology on Financial Statement Quality within the designated research object. In addition, this study also examines the role of Organizational Culture as a moderating variable that can strengthen or weaken the influence of Internal Control, Organizational Commitment, and Utilization of Information Technology on Financial Statement Quality.

The test results indicate that the internal control system (ICS) has a positive and significant effect on the quality of financial reports in the SKPD of Central Bengkulu Regency, confirming that the more effectively the ICS is implemented, the higher the reliability, timeliness, and compliance of the reports with government accounting standards. This relationship is supported by stewardship theory, which views public officials as stewards of integrity who are responsible for maintaining the quality of financial reporting rather than merely fulfilling administrative formalities. Operationally, a robust ICS functions to minimize misstatements and maintain data consistency through a healthy control environment, clear authorization, verification, and continuous monitoring. This empirical finding also reinforces prior research (Palalangan, 2020; Suhardi, 2025; Mediaty et al., 2025), stating that the government's internal control system serves as the primary foundation for generating high-quality local government financial reports.

Organizational commitment is proven to have a positive and significant effect on the quality of financial reports in the SKPD of Central Bengkulu Regency, indicating that employee loyalty, sense of responsibility, and emotional attachment drive the earnest execution of reporting duties in compliance with Government Accounting Standards (SAP). Through the lens of stewardship theory, highly committed officials act as stewards who prioritize the public interest, viewing financial reports as a form of moral accountability that must be presented accurately, reliably, and in a timely manner. This motivational factor is crucial because the quality of reporting output depends not only on regulations but also on the discipline of individual managers in collecting supporting documents and meticulously recording transactions. The results of this study are consistent with prior studies (Nugroho & Setyowati, 2019; Rohman et al., 2020; Mediaty et al., 2025), which assert that organizational commitment is an important determinant in improving public sector reporting quality.

The utilization of information technology (IT) has a positive and significant effect on the quality of financial reports in the SKPD of Central Bengkulu Regency because it acts as an enabler that accelerates transaction recording, minimizes manual errors, enhances integration between units, and provides a clear audit trail. The significance of this effect is highly consistent with the Task-Technology Fit (TTF) theory, which explains that reporting performance will improve optimally when the capabilities of the available technological systems align with the needs and task demands of local financial management. The appropriate utilization of IT ensures that financial information meets the characteristics of being relevant and reliable, provided it is supported by the capacity of human resources as users and good change management. This finding is fully supported by various prior studies (Chair & Tarjo, 2024; Suhardi, 2025; Anggraini & Putri, 2024), which confirm that the utilization of IT or accounting information systems is a crucial factor for the quality of local government financial reports.

Organizational culture is proven to moderate the influence of internal control on Financial Statement Quality, meaning that a work environment that upholds the values of integrity, meticulousness, and results orientation will strengthen the effectiveness of the formal internal control system (ICS) in the SKPD of Central Bengkulu Regency. The perspective of stewardship theory clarifies this interaction, where the ICS provides the technical structure of accountability (such as authorization and segregation of duties), while organizational culture creates a value ecosystem that encourages officials (stewards) to voluntarily comply with that structure rather than viewing it as an administrative burden. A strong culture prevents negligence or the practice of shortcuts, successfully transforming formal rules into actual work behavior that ensures financial reports are presented reliably and in accordance with standards. This result is in line with prior research (Putra et al., 2022; Itang, 2021; Suhardi, 2025), which shows that the effectiveness of technical control mechanisms in increasing reporting quality highly depends on the support of organizational culture.

Organizational culture significantly modulates the influence of organizational commitment on Financial Statement Quality, meaning that employee loyalty and emotional attachment will have a more optimal impact on reporting quality if supported by a work environment oriented toward detail, collaboration, and accountability. Based on stewardship theory, commitment reflects the moral responsibility of officials as stewards, while organizational culture acts as a social framework that facilitates and translates this internal motivation into tangible actions, such as meticulously verifying data and completing reports on time. Without a disciplined work culture, high employee commitment risks stagnating into mere formality due to an environment that is permissive of administrative negligence. The logic of this interaction aligns with the patterns found in prior studies (Mediaty et al., 2025; Putra et al., 2022; Itang, 2021), which position organizational culture as a reinforcing conditional factor for positive employee behavior to achieve credible financial reports.

Organizational culture acts as a moderating variable that strengthens the influence of information technology (IT) utilization on Financial Statement Quality in the SKPD of Central Bengkulu Regency, considering that digital systems such as accounting applications cannot work optimally without disciplined, transparent, and procedure-compliant work habits. From the perspective of Task-Technology Fit (TTF), the fit between technology features and reporting task workloads will operate far more effectively in practice if supported by an organizational culture that is adaptive to change, meticulous in data entry, and supportive of cross-unit communication. Organizational culture transforms IT from a mere administrative tool into an instrument that enhances the quality of financial reporting, ensuring that it is accurate, relevant, and easy to audit. This finding is reinforced by the empirical consistency of prior research (Itang, 2021; Suhardi, 2025; Chair & Tarjo, 2024), which confirms that the optimal benefit of sophisticated financial reporting technology is heavily influenced by the cultural characteristics active within the organization.

5 | CONCLUSIONS AND FUTURE WORK

This study demonstrates that internal control systems, organizational commitment, and the utilization of information technology each exert a significant positive direct effect on the quality of regional financial statements within the regional work units of Central Bengkulu Regency. Furthermore, the empirical evidence confirms that organizational culture serves as a robust and statistically significant pure moderating variable across all three pathways. While organizational culture does not influence financial statement quality directly, it successfully strengthens the relationships, proving that formal controls, employee loyalty, and digital infrastructure yield vastly superior reporting outcomes when embedded within an institutional environment that champions precision, accountability, and collaboration. Theoretically, these findings significantly advance public sector accounting literature by validating the utility of stewardship theory as a core behavioral framework. They demonstrate that public servants act as intrinsically motivated stewards of public resources whose professional alignment is heavily maximized by supportive institutional norms rather than mere regulatory pressure. Practically, these insights provide local government administrators and policymakers with an essential blueprint to move beyond superficial administrative compliance. Specifically, regional leaders must actively model an accountability-oriented culture, reinforce the consistency of internal control procedures, and optimize digital accounting systems to secure sustainable, transparent, and highly reliable financial reporting.

This study possesses certain limitations that must be acknowledged when interpreting the results. First, the empirical investigation was conducted exclusively within a single local government area, which is Central Bengkulu Regency, meaning that the application of these findings to other regions with different institutional capacities must be done with caution. Second, the data collection relies entirely on primary data gathered through self-reported questionnaires, which introduces the possibility of subjective bias or socially desirable responses from the participants regarding their own performance and commitment levels. Based on the limitations identified above, future researchers are encouraged to expand the geographical scope of the study by incorporating multiple local government units across different provinces to enhance the generalizability of the structural model. Additionally, future studies could adopt a mixed-methods approach, combining the quantitative PLS-SEM analysis with qualitative techniques such as in-depth interviews or focus group discussions to capture deeper, unquantifiable nuances of organizational culture. Finally, incorporating other relevant variables such as human resource competence or public accountability could explain the remaining variance in financial reporting quality.

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