

**THE INFLUENCE OF STANDARD OPERATING PROCEDURES (SOP),  
IMPLEMENTATION OF ACCRUAL-BASED ACCOUNTING SYSTEMS,  
ORGANIZATIONAL CITIZEN BEHAVIOR ON THE QUALITY OF  
FINANCIAL STATEMENTS**

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**Abstract**

*This study examines the factors that influence the quality of financial statements. The main objective of this study is to analyze whether the Standard Operating Procedure, the implementation of accrual-based accounting systems and Organization citizen behavior are factors that influence the quality of financial statements.*

*This type of research uses hypothesis testing, which is research that explains phenomena in the form of relationships between variables. The research sample consisted of the Head of Service / Agency, Treasurer and financial staff at the Regional Work Unit of Lampung province with a total of 97 samples. This study uses Statistical Product and Service Solution (SPSS) analysis version 25.00 with multiple linear regression programs.*

*The results of the study accept all hypotheses from the three hypotheses proposed. The Standard Operating Procedure (SOP) variable has a positive effect on the quality of financial statements. The implementation of accrual-based accounting systems proved to have a positive effect on the quality of financial statements and the organizational citizen behavior variable proved to have a positive effect on the quality of financial statements.*

*Keywords: Standard Operating Procedure (SOP), Implementation of accrual-based accounting system, Organization of citizen behavior, quality of financial statements.*

**I. INTRODUCTION**

Along with the progress of the times, currently public service organizations are required to be able to provide the best quality of service for the community. The government as a public sector organization is a driver and facilitator in successful development. The success of development needs to be supported by the work

productivity of various agencies. Work productivity is a crucial issue, the existence of maximum work productivity in an agency will have an impact on improving performance. The development of the public sector in the world continues to roll, slowly but surely public sector organizations around the world have been involved in institutional, organizational and managerial change strategies in order to meet the increasing needs for financial accountability, efficiency and effectiveness. With the changes in the public sector, there are also changes in public sector accounting, namely changes in the accounting system from cash-based accounting to accrual-based accounting.

In Indonesia, the government has issued a law related to accrual-based accounting Law No.17 of 2003 concerning State Finance requires the government to implement an accrual-based accounting system no later than 5 years from the issuance of the law. Then as a guideline for implementation, Government Regulation No. 24 of 2005 concerning Government Accounting Standards was also issued, but until the deadline set, the government had not succeeded in implementing the new accounting system. Until Government Regulation No. 71 of 2010 concerning Government Accounting Standards was issued to replace Government Regulation No.24 of 2005. In Government Regulation No. 71/2010, the deadline for implementing the *full accrual* accounting system was postponed until 2014.

Lampung Province is one of the provinces on the island of Sumatra with the capital city of Bandar Lampung. Based on the results of the BPK (Supreme Audit Agency) audit as of 2022, it was found that BPK gave an Unqualified Opinion (WTP) to West Lampung Regency, Tulang Bawang Regency, and Pringsewu Regency. However, the Unqualified Opinion with Emphasis on a Matter (WTP-PSH) was given to East Lampung Regency, Pesawaran Regency, West Tulang Bawang Regency, and West Coast Regency. Unqualified Opinion (WDP) was given to Bandar Lampung City, North Lampung Regency, and Tanggamus Regency. The WTP-PSH phenomenon is related to Notes on District / City Revenue Sharing Fund Debt. The Lampung Provincial Government needs to carry out good cash management in order

to distribute revenue sharing funds to districts / cities in a timely manner and also to avoid budget deficits that have not been distributed to district / city governments within Lampung Province, with the amount increasing from year to year. Based on these phenomena, it can be concluded that the financial statements produced by local governments still do not meet the required information value criteria. Furthermore, Didi Widayadi (2018) states that the main causes of the Unqualified Opinion (WDP) include non-compliance with laws and regulations and weaknesses in operational standards.

According to Soobaroyen (2006), Wiyantoro (2007), Primasari (2015) in addition to the accrual-based accounting system, there are other factors that affect the quality of financial statements, which are facilitating the financial statements to be more transparent and accountable, namely Standard Operating Procedures. The term SOP (Standard Operating Procedure) in a government environment is known as the Work Procedure Organizational Structure. Standard

Operating Procedures are launched to help implement *good governance* in the government environment, especially in terms of financial governance. Referring to previous research, in general, one conclusion can be drawn that there are still differences in research results related to the implementation of accrual-based accounting and Standard Operating Procedures on the quality of financial statements. This indicates that there are still *gaps* in previous research, for this reason the authors try to re-examine the effect of accrual-based accounting system implementation and Standard Operating Procedures on the quality of financial statements by taking a sample of governments. In this study, the authors tried to propose a new variable as a form of *novelty* or originality of research, namely the variable *Organization citizen behavior*. The use of *Organization citizen behavior* variables is based on the assumption that the existence of rules and systems that regulate the performance process will not be successful without being accompanied by a supportive character from employees.

## **1.2. Problem Formulation**

With the shift in the government system from centralized to decentralized and the increasing demands of the community encourage government administrators to work better, these demands include the production of quality financial reports. Government Regulation No. 71 of 2010 regulates the application of the accrual accounting system to support the creation of quality financial reports. According to Soobaroyen (2006), the factor that facilitates transparent and accountable financial reports is Standard Operating Procedures, another opinion is also expressed by Darto (2014) that employee characteristics based on the concept of *Organization citizen behavior* will have a positive impact on the creation of quality financial reports.

## **II. LITERATURE REVIEW**

### **2.1.1. Policy Implementation Theory**

This study aims to provide an overview of the development of the application of Standard Operating Procedures (SOP), the implementation of accrual-based accounting systems and the characteristics of *Organization citizen behavior* on the quality of financial financial statements The theoretical basis underlying this research is the theory of policy implementation put forward by Weimer and Vining (2007). Based on the theory of policy implementation, there are three major groups of variables that can affect the successful implementation of a program, namely: policy logic, the environment in which the policy is operated, and the ability of policy implementers. The policy of implementing Standard Operating Procedures (SOPs), implementing accrual-based accounting systems and the characteristics of *Organization citizen behavior* are expected to improve the quality of financial statements, by looking at and examining the environment in which the policy is operated, and the ability of policy implementers and the impact of the implementation.

## **2.2. Standard Operating Procedures (SOP), accrual-based accounting implementation,**

### ***organizational citizen behavior affect the quality of financial statements.***

Standard Operational Procedures (SOP) is something that plays a very important role in improving the quality of public services, so this is always pursued continuously by the government as an effort to improve employee performance both human resources and a clear bureaucratic structure in order to know what tasks and functions each employee must do in all government agencies. If in private companies the purpose of using SOPs is to make a profit so that the service is also oriented towards making a profit, then the purpose of government agencies in implementing SOPs is not for profit, but for the convenience and simplicity of service procedures because government officials will always deal with the public.

Some previous research conducted by Purba (2017), Nugrahi (2014) proves that Standard Operating Procedures (SOP) are factors that affect performance. Standard Operating Procedures (SOP) aims to help the employee performance process related to guidelines, procedures and supervision. The existence of Standard Operating Procedures (SOP) in the government environment will help the process of supervising work operations which will have an impact on performance results. Another study conducted by Atmoko (2012) proves that Standard Operating Procedures affect the accountability of government agency performance by looking at aspects of local government financial reports. Sampara (2013) proves that Standard Operating Procedures is one of the most dominant factors in determining the quality, results, outcomes, outputs of the performance process.

Supervision of compliance in complying with work operation guidelines, especially the process of financial recording activities, will certainly have a positive impact on the production of quality financial reports. Related to the policy implementation theory that the policy of implementing Standard Operating Procedures (SOP) is expected to improve the quality of financial reports, by looking at and examining the environment in which the policy is operated, and the ability

of policy implementers and the impact of the implementation. Based on this, the following hypothesis is put forward:

H1 : Standard Operating Procedures (SOP) have a positive effect on the quality of financial reports

In simple terms, the implementation of accrual basis accounting is aimed at overcoming the inadequacy of the cash basis to provide more accurate data. The aim is to provide more transparent information about government costs and improve the quality of decision-making within government by using extended information beyond the cash basis. The key objective is to hold managers accountable for outputs and outcomes while at the same time controlling inputs. Several previous studies conducted by Hisbullah (2017), Kusuma (2013) prove that the implementation of accrual-based accounting supports the production of quality financial reports. Triantias (2015) examined the effect of accrual-based accounting implementation on the quality

of Bandung city government financial reports. The results of this study prove that the implementation of an accrual-based accounting system is proven to have an effect on the quality of Bandung city local government financial reports. Triwidarna (2017) found evidence that government accounting standards affect the quality of local government financial reports.

Related to the theory of policy implementation put forward by Weimer and Vining (2007), there are three major groups of variables that can affect the successful implementation of a program, namely: policy logic, the environment in which the policy is operated, and the ability of policy implementers. The implementation of the accrual-based accounting system is based on the objective of overcoming the inadequacy of the cash basis to provide more accurate data. With this implementation accompanied by government policies such as socialization, *training* in the implementation stage, it is hoped that it will be able to produce quality financial reports. Based on this, the following hypothesis is put forward:

H2 : Accrual-based accounting system implementation has a positive effect on the quality of financial statements.

The existence of rules and systems that regulate the performance process will not be successful without being accompanied by a supportive character from employees, one of the characters that is positive in the work process *Organization citizen behavior* (Darto, 2014). *Organization citizen behavior* is an individual characteristic that includes the ability and willingness to do their main duties and also want to do extra tasks such as the desire to carry out cooperation with other employees. In government agencies, *Organization citizen behavior* is considered to have a vital role in determining organizational performance (Darto, 2014). Research conducted by Michael (2011) proves that employees who have high performance and low performance are influenced by OCB. Ticoalu (2013) examined the effect of *organizational citizenship behavior* (OCB) and organizational commitment on employee performance at PT Bank Tabungan Pensiunan Nasional (BTPN) Manado Main Branch. The results of this study prove that *organizational citizenship behavior* (OCB) and organizational commitment affect employee performance.

In this study, the use of *Organization citizen behavior* variables is based on the assumption that employees who have the characteristics of *Organization citizen behavior* will work professionally and effectively and exert their abilities to the maximum so as to support performance in producing quality financial reports. Based on this, the following hypothesis is put forward:

H3 : *Organization citizen behavior* has a positive effect on the quality of financial statements

### **III. RESEARCH METHOD**

#### **3.1. Type of Research**

The form of research used is *hypotheses testing* research, which is research that explains phenomena in the form of relationships between variables.

#### **3.2. Population and Sample**

In accordance with the research objectives, the population of this study is the Regional Work Unit. The samples in this study were the Head of Service/Agency, Treasurer and financial staff at the Regional Work Unit of Lampung Province consisting of Bandar Lampung City, North Lampung Regency, and Tanggamus Regency. This is done because the Head of Service / Agency is the party who has the task of organizing general supervision activities of local government, as well as testing and evaluating the activities of the organization carried out, while the Treasurer and financial staff are employees who are in direct contact with the use of accrual-based accounting.

#### **3.3. Sampling Technique**

The sampling technique uses the *convenience sampling* method, namely taking the number of samples available to the level of ease of reach of the researcher to meet the quota of all sample limits.

#### **3.4. Testing Technique**

##### **3.4.1. Data Quality Test**

1. The internal consistency test (reliability) is determined by the *Cronbach alpha* coefficient. A construct or instrument is said to be reliable if it provides a *Cronbach alpha* value above 0.60 (Nunnally, 1967 in Ghazali, 2019).
2. Test data homogeneity (validity) with the *person correlation test*. If the results are significant then the data is said to be valid.



### **3.5.2. Normality Test**

The normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution. One of the statistical tests that can be used to test residual normality is the Kolmogorov-Smirnov (K-S) non-parametric statistical test.

### **3.5.3. Classical Assumption Test**

This test is carried out to avoid classic problems that can cause the calculation results to be biased and invalid. The classic assumption tests carried out are:

#### **1. Multicollinearity Test**

The multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). Orthogonal variables are independent variables whose correlation value between fellow independent variables is equal to zero. Identification of the presence of multicollinearity can be based on the tolerance value and *Variance Inflation Factor* (VIF). If the VIF value > 10 and the *tolerance* value < 0.10, there is no multicollinearity between the independent variables. (Ghozali, 2019).

#### **2. Heteroscedasticity Test**

A good regression model is homoscedasticity or no heteroscedasticity (Ghozali, 2019). Detection of the presence or absence of heteroscedasticity is done by looking at the presence or absence of certain patterns (wavy, widening then narrowing) on the plot graph (*scatterplot*) between the predicted value of the related variable and its residuals.

### **3.6. Hypothesis Test**

The statistical analysis used is multiple linear regression analysis as a model that predicts the causal relationship between the dependent variable and

several independent variables.

The statistical equation used is as follows:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + e$$

**Where:**

Y = quality of financial statements

a= *intercept*

x1 = Standard Operating Procedure (SOP)

x2= implementation of accrual-based accounting

x3= *Organization citizen* behavior

b1= Standard Operating Procedure (SOP) coefficient

b2 = regression coefficient of accrual-based accounting  
implementation

b3 = regression coefficient of *Organization citizen* behavior

e= *error*

### **3.6.1 Simultaneous test (F)**

Simultaneous test is used to explain the influence between the dependent variable and all independent variables together.

### **3.6.2 Partial Test (t Test)**

Partial test (t test) is used to partially determine the effect of each independent variable (Xi) on the dependent variable (Y).

## **IV. ANALYSIS AND DISCUSSION**

### **4.1.1. Descriptive Statistics of Research**

A total of 97 questionnaires were distributed to the Regional Work Unit. Respondent characteristics are obtained based on data derived from questionnaires. The following are the results of the data validity test

**TABLE 4.1 RELIABILITY TEST RESULTS**

No.	Variables	Cronbach Alpha Value	Description
1	Quality of financial statements	0.777	Reliable
2	Standard Operating Procedure (SOP)	0.765	Reliable
3	Implementation of accrual-based accounting	0.876	Reliable
4	Organization citizen behavior	0.769	Reliable

Source: Data processed, 2022

**TABLE 4.2 VALIDITY TEST RESULTS**

No.	Variables	Correlation Range	Significance	Description
1	Quality of financial statements	0.551**-0.710**	0.01	Valid
2	Standard Operating Procedure (SOP)	0.495**-0.801**	0.01	Valid
3	Implementation of accrual-based accounting	0.330**-0.718**	0.01	Valid
4	Organization citizen behavior	0.447**-0.847**	0.01	Valid

Source: Data processed, 2022

#### 4.1.2. Normality Test

**Table 4.3.**  
**Hasil uji normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		97
Normal Parameters <sup>a,b</sup>	Mean	.9449651
	Std. Deviation	3.87369825
Most Extreme Differences	Absolute	.177
	Positive	.110
	Negative	-.177
Kolmogorov-Smirnov Z		1.333
Asymp. Sig. (2-tailed)		.057

a. Test distribution is Normal.

b. Calculated from data.

Source: Data processed, 2022

Table 4.3. It can be seen that the results of the normality test of all variables are normally distributed, namely the significance value is greater than 0.05.

### 4.1.3. Classical Assumption Test

#### a. Multicollinearity Test

Identification of the presence of multicollinearity can be based on the tolerance value and *Variance Inflation Factor* (VIF). If the VIF value  $> 10$  and the *tolerance* value  $< 0.10$ , there is no multicollinearity between the independent variables. (Ghozali, 2019). The following are the results of the multicollinearity test output

**Table 4.4.**  
**Multikolinearitas test**  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.720	3.909		1.463	.149		
	Total_SOP	1.289	.091	.887	14.119	.000	.942	1.062
	total_akrualbasis	.188	.106	.160	1.779	.081	.462	2.167
	total_OCB	.134	.065	.185	2.076	.043	.468	2.136

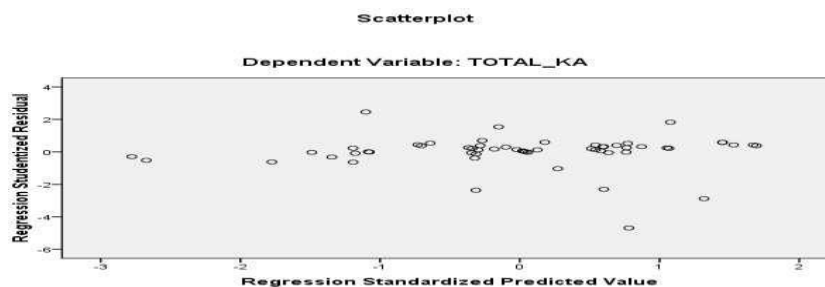
a. Dependent Variable: TOTAL\_KA

Source: Data processed, 2022

#### b. Heterocedity Test

A good regression model is homokedastisitas or no heterokedastisitas (Imam, 2002). The following are the results of the heterocedacity test

**Figure 1**  
**Scatter Plot of**  
**heteroscedicity test results**



Source: Data processed, 2022

Based on the results of the plot graph (*scatterplot*) shows that there is no certain pattern (wavy, widening then narrowing), it can be interpreted that there is no heteroscedasticity in the regression model.

#### 4.1.4. Hypothesis Test

##### a. Multiple regression analysis

The following are the results of multiple linear regression analysis

**Table 4.5**  
**Multiple regression estimation results**

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	
1	(Constant)	5.720	3.909		1.463
	Total_SOP	1.289	.091	.887	14.119
	total_akrualbasis	.188	.106	.160	1.779
	total_OCB	.134	.065	.185	2.076

a. Dependent Variable: TOTAL\_KA

Source: Data processed, 2022

From table 4.5. multiple linear regression equations can be made as follows:

$$Y = 5.720 + 1.289X_1 + 0.188X_2 + 0.134X_3 + \varepsilon$$

The equation can be explained as follows:

1. The constant value is 5.720, which means that if the Standard Operating Procedure (SOP) variable, the implementation of accrual-based accounting and *Organization citizen behavior* are equal to zero, then the quality of financial statements is 5.720.
2. The coefficient  $X_1$  of 1.289 means that the Standard Operating Procedure (SOP) variable has a positive relationship with the financial report quality variable, this indicates that the increase in the Standard Operating Procedure (SOP) variable will increase the financial report quality variable. If there is an increase in the Standard Operating Procedure (SOP) variable by one percent, it will increase the financial report quality variable

by 128.9 percent, assuming that other variables remain at the 95 percent confidence level.

3. The coefficient  $X_2$  of 0.188 means that the accrual-based accounting implementation variable has a positive relationship with the financial statement quality variable, this indicates that the increase in the accrual-based accounting implementation variable will increase the financial statement quality variable. If there is an increase in the implementation of accrual-based accounting by one percent, it will increase the variable quality of financial statements quality of financial statements quality of financial statements by 18.8 percent, assuming that other variables remain at the 95 percent confidence level.
4. The coefficient  $X_3$  of 0.134 means that the *Organization citizen behavior variable* has a positive relationship with the financial report quality variable, this indicates that the increase in the *Organization citizen behavior* variable will increase the financial report quality variable. If there is *Organization citizen behavior* by one percent, it will increase the variable quality of financial statements by 13.4 percent, assuming that other variables remain at the 95 percent confidence level.

#### a. Coefficient of Determination ( $R^2$ )

The following shows the data processing results of the coefficient of determination

**Table 4.6 Coefficient of Determination**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.896 <sup>a</sup>	.803	.792	3.612

a. Predictors: (Constant), total\_OCB, Total\_SOP, total\_accrual basis

b. Dependent Variable: TOTAL\_KA

Source: Data processed,  
2022

Based on the results of multiple linear regression calculations, the *Adjusted R Square* value is 0.792. This result shows that 79.2% of the variation in changes in the quality of financial statements (Y) is influenced by the variables of Standard Operating Procedures (SOP) ( $X_1$ ) implementation of accrual-based accounting ( $X_2$ ) and *Organization citizen behavior* ( $X_3$ ) while the other 20.8% is influenced by other variables or factors outside this study.

#### **b.F test**

To test the effect of independent variables together on the dependent variable, the F test is used. From the calculation results with a confidence level of 95 percent or  $\alpha = 0.05$ , the F value is 5.231, while the  $F_{count}$  value is 71.986. The following is a table of output results with the F test.

**Table 4.7**  
**F Test Results**

ANOVA <sup>b</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2817.261	3	939.087	71.986	.000 <sup>a</sup>
	Residuals	691.405	53	13.045		
	Total	3508.667	56			

a. Predictors: (Constant), total\_OCB, Total\_SOP, total\_accrual basis

b. Dependent Variable: TOTAL\_KA

This shows that the  $F_{count} > F_{value_{tabel}}$  or is in the H rejection area<sub>0</sub>, so it can be concluded that the Standard Operating Procedure (SOP) variable, the implementation of accrual-based accounting and *Organization citizen behavior* together have a significant effect on the quality of financial statements. So it is stated that Standard Operating Procedures (SOP), implementation of accrual-based accounting and *Organization citizen behavior* simultaneously affect the quality of financial statements.

#### **c. The t-test**

To determine the partial effect of the Standard Operating Procedure (SOP) variable, the implementation of accrual-based accounting and *Organization*

*citizen behavior* on the quality of financial statements, the t test is used. From the results of the analysis using an error rate ( $\alpha$ ) = 0.05, it is known that the t value<sub>table</sub> is 0.712. The following are the results

**Tabel 4.8**  
**T test results**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.720	3.909		1.463	.149
Total_SOP	1.289	.091	.887	14.119	.000
total_akrualbasis	.188	.106	.160	1.779	.081
total_OCB	.134	.065	.185	2.076	.043

a. Dependent Variable: TOTAL\_KA

## 4.2. Discussion

### a. Standard Operating Procedures (SOP) have a positive effect on the quality of financial reports

Based on the results of hypothesis testing, it is known that the first hypothesis which states that Standard Operating Procedures (SOP) have a positive effect on the quality of financial reports is accepted. The results of this study support previous research conducted by Purba (2017), Nugrahni (2014), Sampara (2019) which proves that Standard Operating Procedures affect the performance accountability of government agencies by looking at aspects of local government financial reports.

Standard Operating Procedures (SOP) aims to help the employee performance process related to guidelines, procedures and supervision. The existence of Standard Operating Procedures (SOP) in the government environment will help the process of supervising work operations which will have an impact on performance results. Supervision of compliance in complying with work operation guidelines, especially the process of financial recording activities, will certainly



have a positive impact on the production of quality financial reports. Related to the policy implementation theory that the policy of implementing Standard Operating Procedures (SOP) is proven to be able to improve the quality of financial reports, by looking at and examining the environment in which the policy is operated, and the ability of policy implementers and the impact of the implementation.

**b. Implementation of accrual-based accounting system has a positive effect on the quality of financial statements**

Based on the results of hypothesis testing, it is known that the second hypothesis which states that the implementation of an accrual-based accounting system has a positive effect on the quality of financial statements, is accepted. The results of this study support research conducted

by Hisbullah (2017), Kusuma (2013), Triantias (2015), Triwidarna (2017) which proves that government accounting standards affect the quality of local government financial reports.

Related to the theory of policy implementation put forward by Weimer and Vining (2007), there are three major groups of variables that can affect the successful implementation of a program, namely: policy logic, the environment in which the policy is operated, and the ability of policy implementers. The implementation of the accrual-based accounting system is based on the objective of overcoming the inadequacy of the cash basis to provide more accurate data. With this implementation, which is accompanied by government policies such as socialization, *training* in the implementation stage, it has proven to be able to produce quality financial reports.

**c. Organization citizen behavior has a positive effect on the quality of financial reports**

Based on the results of hypothesis testing, it is known that the third hypothesis which states that *Organization citizen behavior has a positive effect on the quality of financial statements* is accepted. The results of this study support research conducted by Michael (2011), Ticoalu (2013). Based on the perception of

respondents' answers and field conditions, it shows that employees who have the characteristics of *Organization citizen behavior* are proven to work professionally and effectively and exert their abilities to the maximum so as to support performance in producing quality financial reports.

## **V. CONCLUSIONS**

### **A. Conclusion**

1. Standard Operating Procedures (SOP) have a positive effect on report quality. The results of this study support previous research conducted by Purba (2017), Nugrahni (2014), Atmoko (2012) and Sampara (2013) which prove that Standard Operating Procedures affect the performance accountability of government agencies by looking at aspects of local government financial reports.
2. The implementation of an accrual-based accounting system has a positive effect on the quality of financial statements. The more effective the internal control system will improve financial accountability. The results of this study support research conducted by Hisbullah (2017), Kusuma (2013), Triantias (2015), Triwidarna (2017) which proves that government accounting standards affect the quality of local government financial reports.
3. *Organization citizen behavior* has a positive effect on the quality of financial reports, accepted. The results of this study support research conducted by Michael (2011), Ticoalu (2013).

### **B. Suggestion**

The limitations and suggestions that can be given to further research are as follows:

1. The research conducted was limited to research objects in the Regional Work Unit in Lampung Province, so the results could not be generalized. It is hoped that further research can expand the scope of the research sample.

2. Based on the research model used, it is known that the independent variables can only explain 48%, while the remaining 52.1% is influenced by other variables or factors outside this study. Future research is expected to add other contextual variables that may have an influence on the quality of financial statements.

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