

Original Article

The Influence of Organizational Culture, Manager's Commitment, Organizational Competency and Auditor's Opinion on the Timeliness of Financial Reporting

(Empirical Study of Manufacturing Companies in the Consumer Goods Industry Sector Listed on the Indonesian Stock Exchange)

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Abstract: The purpose of this research is to determine the effect of organizational culture, manager commitment, organizational competence and auditor's opinion on the timeliness of financial reporting. This study was carried out on four well-known firms that are listed on the Indonesia Stock Exchange and belong to the consumer goods industrial sector. The descriptive method with a quantitative approach is the method used to answer the research problem formulation. Primary data from the outcomes of disseminating questionnaires to workers in the business's accounting and financial division is the kind of information used. The population in this study were employees of the consumer goods industrial sector. The data were tested using SMART PLS 4.0. The results of the study used SEM PLS analysis and a significance level of 5%. The auditor's opinion has no significant effect, while organizational culture, manager commitment and organizational competence have a significant effect on the timeliness of financial reporting.

Keywords: Organizational Culture, Manager's Commitment, Organizational Competency, Auditor's Opinion On The Timeliness, Financial Reporting.

I. INTRODUCTION

Therefore, the company's financial reports depend on reliable and timely information for investors in making decisions (Febryanthi, 2017). Hakim (2015) stated that Employee performance is directly correlated regarding the organizational environment; that is, higher worker efficiency will follow improvements in the culture of the company. Patulak et al. (2016) concluded that organizational culture is part of the continuity of the organization, which is shaped by the behaviors and attitudes of those inside the organization; culture can shape the commitment of its members. Rudalamun et al. (2015) stated that Strong competence among workers would encourage stronger organizational commitment and greater commitment from management can increase employee performance. These findings suggest that organizational dedication is a mediating element in the relationship between employee competence and performance. In research by Dedik, et al. (2017), that audit opinion does not have a significant effect on the timeliness of submitting financial reports. Based on these research facts, many companies receive unqualified opinions and submit their financial reports on time. According to Irafah, Nurmala and Muhyarsyah (2020), to produce quality and accurate financial reports, competent people are needed.

Several names of issuers that are well known and are thought to have contributed to significantly boosting the performance of this sectoral index include PT Gudang Garam Tbk (GGRM), PT Unilever Indonesia Tbk (UNVR), PT Indofood Sukses Makmur Tbk (INDF), PT Kalbe Farma Tbk (KLBF), PT HM Sampoerna Tbk (HMSP), and PT Mayora Indah Tbk (MYOR). Timeliness will have an important impact on the decision-making of financial report users because of the relevance of the information. Relevance is not always ensured by timeliness, yet information cannot be relevant without rapidity. Information regarding the company's conditions and processes must reach financial report users quickly and accurately.

The purpose of this study is to investigate and gather empirical data regarding the following, based on the problem formulation above: To determine if organizational culture significantly influences the promptness of reporting on finances in consumer product industry companies. To determine whether management commitment significantly affects how quickly retailers of consumer goods publish their financial information. To find out whether Organizational Competence has a significant effect on the timeliness of financial reporting in consumer goods industry companies. To find out whether the Auditor's Opinion has a significant effect on the timeliness of financial reporting in consumer goods industry companies.



II. LITERATURE REVIEW

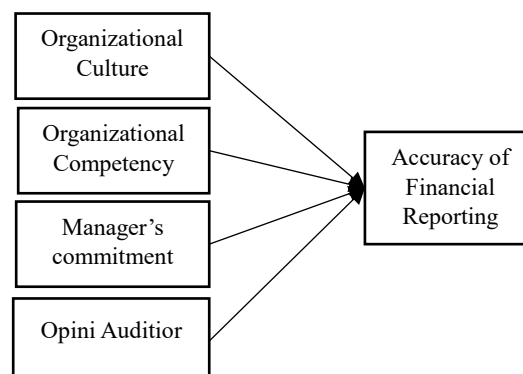
According to Dennis in Auditing Theory (2015) that: Compliance with Generally Accepted Accounting Principles (GAAP) is a necessary condition for fair presentation. With this definition, there is no possibility that compliance with GAAP will not result in fairly presented financial statements. The contract in question is a contract between the principal (employer, for example, shareholder or company leader) and an agent (receiver of orders, for example, management or subordinates) (Gudono, 2012). According to Gudono (2012: 148), there are two types of agency problems found in the principal and agent relationship; Heider made the initial discovery of attribution theory in 1958. The premise of the theory of attribution is that individuals look for reasons behind people's actions. Three stages underlie the attribution process, according to Heider (1958) in Purnaditya and Rohman (2015). Hermanto and Agung (2015:1) explain that A financial report is a summary of transactions carried out by a company that occur during one accounting period or one financial year. Kasmir (2016:7) defines financial reports: "Financial reports are reports that show the company's current financial condition or in a certain period.

According to Gitman and Chad (2015) define a financial report as an "Annual Report that publicly owned corporations must provide to stockholders; it summarizes and documents the firm's financial activities during the past year". According to Kieso et al. (2017) define financial reports: "Financial reports are a means of conveying information to parties outside the company and describe the history of the company and are qualified in monetary terms." The parties with an interest in financial reports are management, investors or creditors, suppliers, customers, employees, government and society, each of whom has different interests (Wiyono and Kusuma, 2017: 333).

According to Luthans (2015:71) as follows: "A pattern of basic assumptions-invented, discovered, or developed by a given group as it learns to cope with its problems of external adaptation and internal integration-that has worked well enough to be considered valuable and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems". Wibowo (2015:188) said: "Organizational culture is associated with people's degree of involvement with the organization in which they are employed and their desire to remain there, as well as the willingness of individuals to enhance one another and demonstrate fidelity to the organization because they believe they participate in the affairs of the company. Carsten and Spector in Adifitya (2014:837) say that employee retention and continuous performance improvement are directly impacted by a commitment from management, which increases with the level. High employee performance will produce reliable financial reports." According to Muh. Arief Effendi (2016:166) defines: "Organizational culture is a collection of values and elements that determine the identity and treatment of a company organization. Corporate culture is part of the company's strategy to achieve the goals set in the company's vision and mission."

Commitment is an agreement or attachment to do the best in a particular organization or group (Aranya & Ferris in Rachmawati 2010). Panggabean in Rusdi (2017:35) states that dedication is the extent to which a person recognizes and participates in an organization in particular, according to Wibowo (2017:213). "The concept of manager commitment is related to the level of involvement of people with the organization where they work and are interested in remaining in the organization. Organizational Commitment is the degree to which individuals identify and engage in commitment, reflecting the feeling that what one does is important.". Herawati (2015) stated that: "competence influences performance. People with high competency tend to perform well, so every person must raise their competence in order to boost the efficiency of the organization." Fadli et al. (2012) state that:

"For employees who already have good competencies, the company will retain employees to continue working by providing salaries, allowances, etc., that are in accordance with their competencies, with reciprocity between the company and employees, employees will be committed to the company where they work." According to Marwansyah (2016:36), "Competency is described as a set of information, abilities, attitudes, and other traits or personal competencies required for job success that can be tested against agreed-upon criteria and enhanced through instruction and growth."



By referring to the framework above, the hypothesis proposed in this research is:

1. H1: organizational culture has a significant positive effect on the accuracy of financial reporting
2. H2: Manager commitment has a significant positive effect on the accuracy of financial reporting
3. H3: Organizational Competence has a significant negative effect on the accuracy of financial reporting
4. H4: Auditor's opinion has a significant negative effect on the accuracy of financial reporting

III. RESEARCH METHODS

This sort of research employs quantitative research methods because it prioritizes measurement precision, data collecting with research tools, and data interpretation to evaluate hypotheses using statistical methods. This research aims to determine the causal influence between two or more variables using a quantitative approach. This research explains the relationship between influencing and being influenced by the variables that will later be studied. The sample collection used in this research was determined using an intentional sampling method in order to get an accurate representation of the population where the population used as the research sample is a population that meets certain criteria. According to Sugiyono (2016:142), a questionnaire is a data collection technique that is carried out by giving questions and written statements to respondents and asking them to answer them. The questionnaire in this study uses a Likert Scale, which asks respondents to answer a statement given by the researcher, and respondents are asked to provide answers in the questionnaire. According to (Sekaran and Bougie, 2017), descriptive research is a sort of definitive study that aims to describe something, usually by explaining market features or functions. This study used the Partial Least Squares (PLS) approach with SmartPLS version 4.0 software. PLS is one of the strategies for solving Structural Equation Modeling (SEM) that is superior to other SEM techniques.

IV. RESULTS AND DISCUSSION

Table 1: Loading Factor

Factors	Organizational culture	Accuracy of Financial Reporting	Manager's Commitment	Organizational Competency	Opini Audit
Organizational Culture	0.952				
Accuracy of Financial Reporting	0.833	0.942			
Manager's Commitment	0.728	0.590	0.923		
Organizational Competency	0.618	0.479	0.854	0.886	
Opini Audit	0.512	0.303	0.752	0.489	0.775

According to Table 1 above, the cross-loaded value also demonstrates good discriminating validity due to the indicator's correlation value for this construction is larger than its correlation values with other concepts. As an illustration, the loading factor BO1 (question indicator for Organizational Culture) is 0.952, which is higher than the loading factor with other constructs, namely Manager Commitment (0.728), Organizational Competence (0.618) and Auditor Opinion (0.512). The table also shows that indicators of financial reporting accuracy also have higher loading factor values than loading factors with other constructs. The same thing can be seen in responsibility measures. Thus, hidden structures forecast indications within a block more accurately than indications in other blocks.

Table. 2 Bootstrapping

	<i>Sample Asli</i>	<i>Standard Deviasi (StDev)</i>	<i>Tstatistik (O/Stdev)</i>	<i>Tendency</i>
Organizational culture -> Accuracy of Financial Reporting	0,452	0,464	1,967	effect
Manager's Commitment -> Accuracy of Financial Reporting	0,073	0,285	2,453	effect
Organizational Competency -> Accuracy of Financial Reporting	0,067	0,331	2,299	effect
Opini Audit -> Accuracy of Financial Reporting	0,022	0,174	1,351	No effect

Test the significance of the output of the path coefficients after bootstrapping. This is done to strengthen the relationship between variables in each hypothesis. The significance test in this research uses a t-value of 1.697, where the relationship between variables can be said to be significant if the t-statistic result is > t-value (Widarjono, 2015:300).

The 1st hypothesis, which tests the relationship between organizational culture and the accuracy of financial reporting, shows a t-statistic value of 1.967. The measurement results show that the t-statistic < ttable (5% significance level = 1.96), so

the first hypothesis in this study is accepted. From the results of these data, it can be interpreted that the sample data for the independent latent variable (organizational culture) has succeeded in proving a relationship with the dependent latent variable (accuracy of financial reporting), or in other words, X1 has a significant influence on Y1 with a positive relationship direction.

The second hypothesis, which tests the relationship between manager commitment and the timeliness of financial reporting, shows an original sample value of 0.073 and a t-statistic of 2.453. The measurement results show that the t-statistic < t-table (5% significance level = 1.96), so the second hypothesis in this study is accepted. From the results of these data, it can be interpreted that the sample data for the independent latent variable (manager commitment) has succeeded in proving a relationship with the dependent latent variable (timeliness of financial reporting), or in other words, X2 has a significant influence on Y1 with a positive relationship direction.

The third hypothesis, which tests the relationship between organizational competence and the accuracy of financial reporting, shows an original sample value of 0.067 and a t-statistic of 2.299. The measurement results show that the t-statistic < t-table (5% significance level = 1.96), so the third hypothesis in this study is accepted. From the results of these data, it can be interpreted that the sample data for the independent latent variable (organizational competence) has succeeded in proving a relationship with the dependent latent variable (timeliness of financial reporting), or in other words, X3 has a significant influence on Y1 with a positive relationship direction.

The fourth hypothesis, which tests the relationship between audit opinion and the accuracy of financial reporting, shows an original sample value of 0.022 and a t-statistic of 1.351. The measurement results show that the t-statistic < t-table (5% significance level = 1.96), so the fourth hypothesis in this study is rejected. From the results of these data, it can be interpreted that the sample data for the independent latent variable (audit opinion) failed to prove a relationship with the dependent latent variable (timeliness of financial reporting), or in other words, X4 did not have a significant influence on Y1 in the direction of a positive relationship.

IV. CONCLUSION

Based on data analysis and debate, the findings that follow can be drawn: The research results show that organizational culture has a positive effect on the accuracy of financial reporting. The research results show that Manager Commitment has a positive effect on the accuracy of financial reporting. The study's findings indicate that Organizational Competence improves financial reporting accuracy. The study's findings suggest that Audit Opinion has no effect on the timeliness of financial reporting.

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