

# **The Effect of Human Resources Quality, Utilization of Information Technology And Organizational Commitments On The Quality of Village Financial Reports In Tual City, Indonesia**

**Fikri Tamher<sup>1</sup>, Yusaq Tomo Ardianto<sup>2</sup>, Harianto Respati<sup>3</sup>**

<sup>1</sup>(Masters Degree Program in Management, University of Merdeka Malang, Indonesia)

<sup>2</sup>(Faculty of Economics and Business, University of Merdeka Malang, Indonesia)

<sup>3</sup>(Faculty of Electrical Engineering, University of Merdeka Malang, Indonesia)

<sup>3</sup>Corresponding author: Harianto Respati

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## **Abstract:**

*This research was conducted to analyze the Quality of Human Resources, Utilization of Information Technology, and Organizational Commitment to the Quality of Village Financial Reports. This research is quantitative research conducted by the Tual City Village Government with a sample of 216 Village Staff / Apparatus. The method used in this research is Multiple Linear Regression. Quality of Human Resources, Utilization of Information Technology, and Organizational Commitment have a significant effect on the quality of financial reports and the quality of human resources has a dominant influence on the quality of village financial reports.*

**Key Word:** *Quality of Human Resources, Utilization of Information Technology, Organizational Commitment, Quality of Financial Statements.*

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## **I. Introduction**

The development of public sector accounting, especially in Indonesia, is getting more rapid with the reform era in the implementation of regional autonomy government policies and fiscal decentralization that emphasize regional governments. It is hoped that the competitiveness of the Regional Government will be achieved through increasing the independence of the Regional Government which can be achieved through the existence of regional autonomy. The existence of regional autonomy, financial management is entirely in the hands of local governments. Regarding the implementation of regional autonomy, a good environmental management and accounting system is needed, this is a support for the creation of accountable regional financial management, to manage funds under a decentralized system in a transparent, efficient, effective and accountable manner.

Technological and economic developments are basic references in realizing regional financial management, to create good governance, or often called Good Governance. This good governance is a form of success in carrying out the task of developing the region by the objectives that have been planned. To achieve this goal, each regional government must be able to manage existing resources in its area, one of which is the most important thing is finance.

Regional Government Financial Report is a form of accountability report on regional financial management for one fiscal year. The general purpose of local government financial reports is to present information about the financial position, budget realization, cash flow, and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation. Therefore, the local government financial reports that are presented are expected to have quality with an adequate level of characteristics.

Human Resources (HR) are the main supporting pillars as well as the driving force of the organization to realize the vision and mission and objectives of the organization (Sukmaningrum, 2012). The Village Government must have quality human resources in the framework of good village financial management. Winidyaningrum and Rahmawati (2010) state that the quality of human resources can be obtained from the level of responsibility and competence of these human resources. Competence is supported by educational background, experience, and training (Indriasih, 2014). Besides that, the quality of human resources can be measured from the knowledge, skills, and behavior of the human resources concerned. This is necessary so that human resources who serve as government officials can apply the existing accounting system based on applicable regulations and can understand accounting logic well.

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In addition to human resources, the use of information technology also influences the quality of financial reports, especially reliability and timeliness. The use of Information Technology by local governments can increase the effectiveness and efficiency of the internal control system by using computer controls. Also, the use of information technology can increase the accuracy of information (Yosefrinaldi 2013).

Organizational commitment is a desire to remain a member of the organization. Organizational Commitment is built based on employees' trust in organizational values, employee willingness helps achieve organizational goals and loyalty to remain a member of the organization. If an employee feels that his soul is tied to existing organizational values, he will feel happy at work, so that they have responsibility and awareness in running the organization and are motivated to report all activities by carrying out voluntary accountability to the public, including financial accountability through financial reports (Ratifah and Ridwan 2012).

In this study, researchers tried to examine the influence of the Quality of Human Resources, Utilization of Information Technology, and Organizational Commitment to the Quality of Village Financial Reports. This research was conducted in the village scope of the Tual City government and to find out which one has the most dominant influence on the quality of village financial reports.

## **II. Literature Review**

### **Quality of local government financial reports**

The financial reports produced by the local government will be used by several interested parties as a basis for decision making. The quality of financial statements is information that can make it easier for users and readers to understand and can be assumed inadequate knowledge of an economic, business, accounting activity and can learn information with reasonable diligence. The quality of financial reports describes the normative measures that need to be embodied in accounting information so that it can meet its objectives (Government Regulation No. 71/2010). The measurement indicators of this variable are financial statements that are relevant, reliable, comparable, and understandable.

### **Human Resources Competence**

According to Halim (2010), the quality and performance of an organization are largely determined by human resources because in an organization the existence of human resources cannot be replaced by other factors. The quality of human resources is the ability and characteristics of a person in the form of knowledge, skills, and behavioral attitudes needed in carrying out his / her job duties so that that person can carry out his duties professionally, effectively, and efficiently. Human Resource Competencies are competencies that relate to knowledge, skills, abilities, and personality characteristics that directly affect their performance.

### **Utilization of Information Technology**

The utilization of information technology is the optimal use of computers, software/software, and others. Information technology includes computers (mainframe, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types related to technology (Wilkinson et. Al, 2000).

### **Organizational Commitment**

Organizational commitment is an attitude that reflects the extent to which an individual knows and is attached to the organization. An individual knows and is tied to his organization. Meyer and Allen (in Edison et. All. 2016) said there are 3 (three) dimensions of organizational commitment, namely Affective Commitment, Continuance Commitment, Normative Commitment.

## **III. Formulation Of Hypotheses**

H1: Quality of Human Resources, Utilization of Information Technology, and Organizational Commitment has a positive and significant effect on the Quality of Village Financial Reports.

H2: The quality of human resources has a dominant effect on the quality of village financial reports.

## **IV. Methodology**

This type of research is quantitative research. This study uses primary and secondary data sources, namely through the distribution of questionnaires and data previously collected by the researchers themselves, either in a certain way or at a certain time. The population in this study is the village government within the scope of the City Government of Tual as many as 27 (twenty-seven) Villages spread over 5 (five) Districts. While the sample in this study were 216 village staff/officials using the census method. The data analysis technique used multiple linear regression analysis.

## V. Result

### Multiple Linear Analysis

The results of multiple linear regression analysis in this study can be presented in the table as follows:

**Table 1. Recapitulation of Multiple Linear Regression Analysis Results**

Variable	Koefisien Regresi	T <sub>count</sub>	Sig.	Result
Quality of human resources (X <sub>1</sub> )	1.182	22.579	.000	Significant
Utilization of Information Technology (X <sub>2</sub> )	-.657	-3.165	.002	Significant
Organizational Commitment (X <sub>3</sub> )	-.183	-1.044	.300	Significant
Constant	-1.089			
R	.871			
Adjusted R square	.866			
F <sub>count</sub>	171.483			
Sig. F	.000			
N	80			
Dependent variable	Financial Report Quality (Y)			
F <sub>table</sub>	3.0			
t <sub>table</sub>	1,664			

The multiple regression equation is as follows:

$$Y = -1.089 + 1.182X_1 + -.657 X_2 + -.183 X_3$$

a = -1.089 is a constant which means that if all the independent variables are Human Resource Quality (X<sub>1</sub>), Information Technology Utilization (X<sub>2</sub>), and Organizational Commitment (X<sub>3</sub>), then the amount of Financial Report Quality is -1.089.

β<sub>1</sub> = 1.182 is the regression coefficient of the independent variable Human Resource Quality (X<sub>1</sub>), the regression coefficient is positive. This shows that if the quality of human resources variable is good or not good, it will be followed by an increase or decrease in the quality of financial reports

β<sub>2</sub> = -.657 is the regression coefficient of the independent variable of Information Technology Utilization (X<sub>2</sub>), the regression coefficient is positive. This shows that if the variable of Information Technology Utilization is good or not good, it will be followed by an increase or decrease in the quality of financial reports

β<sub>3</sub> = -.183 is the regression coefficient of the independent variable Organizational Commitment (X<sub>3</sub>), the regression coefficient is positive. This shows if the Organizational Commitment variable is good or not good, it will be followed by an increase or decrease in the Quality of Financial Statements.

### Coefficient of Determination

From the results of multiple linear regression calculations, the coefficient of determination is presented in the following table:

**Table 2. Coefficient of Determination R**

Model	R	R Square	Adjusted R Square	Std. An error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.933 <sup>a</sup>	.871	.866	1.073	.871	171.483	3	76	.000

a. Predictors: (Constant), X<sub>3</sub>, X<sub>1</sub>, X<sub>2</sub>

b. Dependent Variable: Y

This figure shows that the Quality of Human Resources (X<sub>1</sub>), Utilization of Information Technology (X<sub>2</sub>), and Organizational Commitment (X<sub>3</sub>) can contribute to the Quality of Financial Statements by 86.6%, while 13.4% is caused by other variables outside the variables this research.

### Hypothesis testing

Quality of Human Resources (X<sub>1</sub>), Utilization of Information Technology (X<sub>2</sub>), and Organizational Commitment (X<sub>3</sub>) have a significant effect on the Quality of Financial Statements.

**Table 3.F Test**

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	592.299	3	197.433	171.483	.000 <sup>a</sup>
	Residual	87.501	76	1.151		
	Total	679.800	79			

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

The table above shows that the variables of Human Resource Quality, Use of Information Technology, and Organizational Commitment have a significant effect on the Quality of Financial Statements. Thus, based on the above calculations it can be concluded that the first hypothesis is proven and statistically tested.

The quality of human resources has a dominant influence on the quality of village financial reports

**Table 4.t-Test**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.089	1.226		-.888	.377
	X1	1.182	.052	1.005	22.579	.000
	X2	-.657	.208	-.240	-3.165	.002
	X3	-.183	.176	-.079	-1.044	.300

a. Dependent Variable: Y

The table above shows that the coefficient of each variable is Human Resources, Utilization of Information Technology and Organizational Commitment have a significant effect on the Quality of Village Financial Reports. The variable that has a dominant influence on the quality of village financial reports is human resources.

## VI. Discussion

### The Influence of the Quality of Human Resources on the Quality of Village Financial Statements

Based on the results of hypothesis testing from this study, it is known that the quality of human resources has a significant effect on the quality of village financial reports.

The results of the regression analysis obtained the value of  $t = 22,579$  while the value of  $t$  table = 1.664 because  $t_{count} > t_{table}$  or a significance value  $> 0.05$ , then  $H_0$  is rejected and  $H_a$  is accepted. It can be interpreted that the higher the quality of human resources in a work unit, the higher the quality of village government financial reports. This research is in line with research conducted by Surastiani and Handayani (2015) which states that the quality of human resources has a positive effect on the quality of local government financial reports. Thus, the higher the quality of human resources from all elements to operationalize their functions, the more quality the financial reports produced by an organization, in this case, the village government.

### The Effect of Information Technology Utilization on the Quality of Village Financial Reports

The results of the regression analysis showed that the value of  $t = -3.165$  while the value of  $t$  table = 1.664 because  $t_{count} < t_{table}$  or significance value  $> 0.05$ , then  $H_0$  was accepted and  $H_a$  was rejected. Based on the results of hypothesis testing from this study, it is known that the use of information systems does not affect the quality of village financial reports. This research is in line with the research conducted by Lilis Setyowati, et. (2016) examined the Factors Affecting the Quality of Semarang City Local Government Financial Reports. The results showed that the use of information technology had no significant effect on the quality of the financial reports of the Semarang local government.

## **The Effect of Organizational Commitment on the Quality of Village Financial Reports**

The results of regression analysis obtained the value of  $t = -1.044$  while the value of  $t$  table = 1.664 because  $t$  count < $t$  table or significance value> 0.05, then  $H_0$  is accepted and  $H_a$  is rejected. Based on the results of hypothesis testing from this study, it is known that organizational commitment does not affect the quality of information on village government financial reports. This study is not in line with the research conducted by Primayana, et. al (2014) examined the Effect of Human Resource Capacity, Internal Control, Utilization of Information Technology, and Regional Financial Supervision on the Quality of Regional Government Financial Reports (Studies in Buleleng District Government). The results of his research conclude that human resource capacity, internal accounting controls, use of information technology, and regional financial supervision have a significant positive effect on the quality of local government financial reports.

## **VII. Conclusion**

Based on the description of the research results and discussion, conclusions can be drawn from this research, including 1) The quality of human resources has a significant positive effect on the quality of village financial reports as well as a dominant effect on the quality of the village financial reports. 2) Utilization of Information Technology does not affect the Quality of Village Government Financial Reports. 3) Organizational Commitment does not affect the Quality of Village Government Financial Reports.

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