



The Influence of Human Resource Competence, Implementation of Agency Level Financial Application Systems and Organizational Commitment on The Information Value of Central Government Financial Reports (Empirical Study in The Ministry of Industry in Java and Sumatera Regions)

Soraya Pramita¹, Iskandar Muda², Idhar Yahya³
^{1,2,3} Faculty of Economic and Business, University of North Sumatera

ABSTRACT: This study aims to determine, test, and analyze the influence of human resource competence, implementation of agency-level financial application systems, and organizational commitment on the information value of central government financial reports in the ministries of industry in the Java and Sumatera regions. This research uses quantitative methods with an associative approach and documentary data collection by collecting, recording, reviewing and analyzing primary data in the form of respondents' answers to the questionnaires given. This research took 70 samples as respondents from work units. The data analysis technique used is descriptive statistics which is used to explain the data description of all variables and Partial Least Square (PLS) regression analysis which is a Structural Equation Model (SEM) equation model. The results of this research show that human resource competence, application system implementation agency level finance, and organizational commitment influence the information value of central government financial reports.

KEYWORDS: Human Resources Competency, Organizational Commitment, Sakti Implementation, Value of Financial Report Information

INTRODUCTION

The application of good management principles in state administration cannot be separated from the issue of accountability and transparency in state financial management, because aspects of state finance have a strategic position in the country. The increasing public need for good governance can encourage central and regional governments to carry out public accountability. Based on Government Regulation Number 71 in 2010 concerning Government Accounting Standards, accountability can be understood as a form of responsibility for managing resources and implementing policies entrusted to the reporting entity in achieving goals that have been set periodically. Financial reports must meet the wishes of users who require transparency and accountability in public financial management for various user interests, including the use of financial report information as a basis for decision making (Wahyuningsih, Hastuti, & Indirayana, 2021).

Financial reports must have information value that can support economic, social and political decision making. In particular, government entities must present financial reports that are free from material misstatements, whether caused by fraud or error so that they can be held accountable to the public. The Ministry of Industry is no exception, which is required to present quality financial reports to mitigate agency problems. The Ministry of Industry obtained WTP opinions from the BPK 15 times, but the BPK still found problems with the internal control system and compliance with statutory regulations regarding the Ministry of Industry's 2022 financial reports. Then, several corruption cases that have occurred involving several unscrupulous employees show that that the WTP opinion given by the BPK is not a definite guarantee of the value of quality financial reporting information at the Ministry of Industry. There are several factors that influence the value of financial reporting information, including the quality of human resources, use of information technology, organizational commitment, and financial supervision.

First, in preparing quality financial reports, competent human resources are needed. However, in practice, the Ministry of Industry experiences a shortage of human resources who have an understanding of Financial Accounting Standards. Second, with the use of information technology, namely SAKTI, it is hoped that it will be able to speed up the processing of information needed to prepare



financial reports more quickly. However, in practice, the information system provided by local governments still needs improvement so it is not optimal. Third, with organizational commitment, it will maintain compliance in presenting reliable government financial reports in accordance with government accounting standards (Djawang, Made, & Sari, 2020). However, in practice, there are employees who only tend to fulfill their duties and responsibilities rather than the quality of the financial reports produced.

There are several studies that show that implementing a good internal control system will reduce acts of fraud (Sofyani, Saleh, & Hasan, 2023; Ge, Li, Liu, & McVay, 2020). The implementation of an internal control system can increase the effectiveness and efficiency of achieving the objectives of administering state government, the reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. So, this research tries to see the influence of the implementation of an agency level financial application system (SAKTI), and organizational commitment on the value of financial reporting information.

The aim of this research is to analyze whether human resource competency, implementation of the agency level financial application system (SAKTI), affective commitment, normative commitment, and sustainable commitment partially influence the value of financial reporting information at the Ministry of Industry for the Java Sumatra Region.

THEORETICAL BASE

Technology Continuance Theory (TCT)

Technology Continuance Theory (TCT) is a new theory in explaining user behavior towards technology continuance introduced by Liao, Palvia, and Chen (2009). This model is a combination of 3 models, including the Technology Acceptance Model (TAM) (Davis, 1986), Expectation Confirmation Model (ECM) (Bhattacharjee, 2001), and Cognitive Model (COG) (Oliver, 1980). The combination of the six variables from the three models was synthesized which then proposed a new theory called Technology Continuance Theory (TCT). The main contribution of TCT is that it combines two main constructs: attitude and satisfaction into one continuance model, and has applicability to users at different stages of the adoption life cycle, namely early, short-term, and long-term users (Liao et al., 2009). The TCT research model itself consists of 5 independent variables Perceived Usefulness, Perceived Ease-of-Use, Confirmation, Attitude, Satisfaction, and one dependent variable is Continuance Intention.

The value of financial statement information

Information value is the ability of information to increase users' knowledge and confidence in decision making (Sujaningrat, 2018). In order to achieve the benefits and objectives of government financial reporting, the information presented is useful information for parties with an interest in the information. Information is useful if users can understand and use it, and it is also useful if users trust it. Information that is useful to users is valuable information.

Financial reports are information that will be useful if the information contained therein is available to decision makers at the right time before the information loses its ability to influence decision making. If unreasonable reporting delays occur, the information obtained will lose its relevance.

Human Resources Competency

Human Resource Competency is the ability of human resources to carry out the duties and responsibilities delegated to them with the support of adequate education, training and experience (Muda, et al., 2017). Determining the required competency threshold will of course be used as a basis for selection, succession, succession planning, performance evaluation and human resource development processes (Desiana, 2014).

In Technology Continuance Theory, human resource competencies are the personal characteristics and measurable abilities of HR professionals that enable them to perform well in their roles and achieve high performance. Competence is reflected in a person's work behavior which consists of a combination of knowledge, skills and attitude.

The results of research by Setiawan, et. al (2021), Nirwana & Haliah (2018), and Agung & Gayatri (2018) which state that the human resource competency variable has a positive and significant effect on the value of government financial reporting information. Based on the theory of Policy Implementation and the results of this research, the following hypothesis can be derived:.

H₁ : Human resource competency has a positive effect on the value of financial report information

Implementation of agency level financial application systems (SAKTI)

In accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 171/PMK.05/2021, concerning the Implementation of Institutional Level Financial Application Systems, SAKTI implementation is defined as follows: "A series



of activities to implement SAKTI using human resources, business processes, infrastructure and SAKTI technology in Ministries/Agencies Working Unit". In this case it can be concluded that the system to be implemented is SAKTI with the aim of creating efficiency and effectiveness in the business processes of all ministry/institution work units. Regulation of the Minister of Finance of the Republic of Indonesia Number 171/PMK.05/2021, Concerning the Implementation of the Institutional Level Financial Application System, the implementation of SAKTI is defined as follows: "A series of activities to implement SAKTI using human resources, business processes, infrastructure and SAKTI technology in Ministry/Agency Working Units." In this case it can be concluded that the system that will be implemented is SAKTI with the aim of creating efficiency and effectiveness in the business processes of all ministry/institution work units.

Technology Continuance Theory requires the public sector to be adaptable to the latest technological developments. The latest developments can be carried out by utilizing advances in information technology. The use of information technology in preparing government financial reports is carried out with the Agency Level Financial Application System (SAKTI).

The results of research conducted by Anggadini (2018), Mardinan, et. al (2018), and Muda, et al., (2017) stated that the implementation of magic has a positive effect on the value of financial report information. Based on the theory of Policy Implementation and the results of this research, the following hypothesis can be derived:

H₂ : The implementation of SAKTI has a positive effect on the value of financial report information.

Organizational commitment

When a company has increased profitability, this reflects the company's ability to generate increased profits as well. Increasing Busro (2018) defines organizational commitment as a manifestation of a person's willingness, awareness and sincerity to be bound and always be in the organization which is illustrated by the amount of effort, determination and belief in achieving the vision, mission and common goals. In this research, organizational commitment will be proxied by three organizational components. Organizational commitment has 3 (three) main aspects.

First, affective commitment which is related to the emotional aspects, identification and involvement of employees in an organizational entity. In Technology Continuance Theory, affective commitment is one approach. Where affective commitment shows the conformity of employee values with organizational values. Employees identify themselves as having similarities with their organization, for example similar values, goals and ideals. Therefore, employees who have high affective commitment will tend to want to remain in their organization and in this case employees will work more diligently so that they can provide good financial report information value and will decide on policies by imitating organizational policies.

This is in line with research conducted by Meutia & Amar (2020) that high organizational commitment (Affective) has a positive effect on the value of financial report information. High commitment makes individuals care about the fate of the organization and try to make the organization in a better direction. Based on the theory of Policy Implementation and the results of this research, the following hypothesis can be derived:

H₃ : Affective Commitment has a positive effect on the value of financial report information.

Second, Normative Commitment is an attitudinal process in which a person reflects on their relationship with an organizational entity by considering the alignment between their values and goals and organizational values and goals. In the theory of public policy implementation, normative commitment to implement itself must be loyal to the organization, so that employees will do their work well so that they can realize the organization's ideals, namely providing quality financial report information value to stakeholders.

This is in line with research conducted by Meliana (2021) that organizational commitment has a positive effect on the value of financial report information. Government officials are expected to provide good performance to the government so that when preparing financial reports they are expected to be serious about advancing the organization.

Based on the theory of public policy implementation and the results of this research, the following hypothesis can be derived:

H₄ : Normative Commitment has a positive effect on the value of financial report information

Third, Continuance Commitment, namely a component based on the employee's perception of the losses he or she might face if he or she leaves the organizational entity. In the theory of public policy implementation, a sustainable commitment to implement itself must be loyal to the organization, so that employees will do their work well so that they can realize the organization's ideals, namely



providing quality financial report information value to stakeholders, even though continuous commitment is only based on an employee not leaving. organization because they still need salaries and benefits.

In line with research by Satriawan & Dewi (2020) stated that continuous commitment or low commitment has a positive effect on the value of financial report information, because even though there is discomfort at work, employees remain in the organization and continue to carry out their duties. From the theory of public policy implementation above and the results of previous research, the following hypothesis can be formulated:

H₅ : Continuous commitment has a positive effect on the value of financial report information

RESEARCH METHODS

This research is a type of associative research using quantitative data where there are independent variables and dependent variables. For data collection, survey data collection methods were used. The analytical method or technique used is Partial Least Square (PLS) regression analysis which is a Structural Equation Model (SEM) equation model. The population in this study used agencies, namely work units within the Ministry of Industry for the Java Sumatra Region. The number of work units is 35 work units consisting of schools, training centers, research centers and large centers. Sampling used a total sampling technique, where all work units in the Java Sumatra region were sampled, namely 70 respondents. Each research variable is measured using a measuring instrument in the form of an ordinal scale questionnaire that meets 1-5 Likert scale type statements with details of strongly agree, agree, disagree, disagree and strongly disagree..

To see the influence of the variables studied on firm value, researchers used panel data regression analysis with the following regression equation:

RESEARCH RESULT

This research was carried out to determine, test and analyze the influence of human resource competency, implementation of agency level financial application systems (Sakti) and organizational commitment on the information value of central government financial reports at the Ministry of Industry in the Java Sumatra region. Data collection was carried out by distributing questionnaires directly to respondents. From a total sample of 70, only 67 questionnaires were returned.

Descriptive Statistical Analysis

Table 1. Descriptive Statistics Results

	No.	Missing	Mean	Median	Min	Max	Standard Deviation	Excess Kurtosis	Skewness
X1-1	1	0	4.06	4	3	5	0.515	0.852	0.09
X1-2	2	0	4.119	4	3	5	0.504	0.759	0.212
X1-3	3	0	4.06	4	3	5	0.515	0.852	0.09
X1-4	4	0	3.851	4	2	5	0.652	0.092	-0.166
X1-5	5	0	4.06	4	3	5	0.596	-0.126	-0.02
X1-6	6	0	4.119	4	3	5	0.474	1.172	0.358
X1-7	7	0	4.104	4	3	5	0.577	0.001	-0.004
X1-8	8	0	4.075	4	3	5	0.498	1.06	0.154
X2-1	9	0	4.075	4	3	5	0.467	1.589	0.254
X2-2	10	0	4.06	4	3	5	0.485	1.335	0.156
X2-3	11	0	4.104	4	3	5	0.602	-0.234	-0.048
X2-4	12	0	4.045	4	3	5	0.558	0.298	0.017
X2-5	13	0	4.119	4	3	5	0.504	0.759	0.212
X2-6	14	0	4.09	4	3	5	0.511	0.818	0.145



X2-7	15	0	4.03	4	3	5	0.572	0.144	0.003
X2-8	16	0	4.119	4	3	5	0.474	1.172	0.358
X2-9	17	0	4.104	4	3	5	0.461	1.486	0.381
X2-10	18	0	4.09	4	3	5	0.511	0.818	0.145
X2-11	19	0	4.06	4	3	5	0.453	1.951	0.25
X2-12	20	0	3.925	4	2	5	0.63	0.591	-0.305
X3-1	21	0	4.09	4	3	5	0.566	0.138	0.016
X3-2	22	0	4.045	4	3	5	0.584	0.002	-0.006
X3-3	23	0	4.164	4	3	5	0.535	0.199	0.124
X4-1	24	0	4.119	4	3	5	0.533	0.416	0.107
X4-2	25	0	4.134	4	3	5	0.485	0.899	0.33
X5-1	26	0	4.119	4	3	5	0.586	-0.121	-0.028
X5-2	27	0	4.104	4	3	5	0.522	0.604	0.128
X5-3	28	0	4.134	4	3	5	0.515	0.548	0.186
Y-1	29	0	4.149	4	3	5	0.496	0.661	0.298
Y-2	30	0	4.104	4	3	5	0.577	0.001	-0.004
Y-3	31	0	4.03	4	3	5	0.517	0.869	0.043
Y-4	32	0	4.06	4	3	5	0.485	1.335	0.156
Y-5	33	0	3.985	4	3	5	0.503	1.109	-0.029
Y-6	34	0	4.119	4	3	5	0.586	-0.121	-0.028
Y-7	35	0	4.104	4	3	5	0.522	0.604	0.128
Y-8	36	0	4.134	4	3	5	0.515	0.548	0.186
Y-9	37	0	4.194	4	3	5	0.525	0.112	0.185
Y-10	38	0	4.209	4	3	5	0.442	0.287	0.92
Y-11	39	0	4.149	4	3	5	0.526	0.362	0.157
Y-12	40	0	4.164	4	3	5	0.476	0.735	0.455

Based on the tabulation results of the characteristics of 67 respondents, the characteristics that will be discussed below include: gender, highest level of education, major/specialization, age, work experience, and position.

Gender

Table 2. Description of Respondent's Gender

Gender	Amount	Percentage
Male	24	35,82%
Female	43	64,18%
Total	67	100%

Last education

Table 3. Description of Respondent's Last Education

Last Education	Amount	Percentage
Senior High School	9	13,43%
Diploma	15	22,38%



Bachelor Degree	21	31,35%
Master Degree	22	32,84%
Total	67	100%

Major/Specialization

Table 4. Description of Respondent's Major/Specialization

Major/Specialization	Amount	Percentage
Accounting	37	55,22%
Management	18	26,87%
Business Administration	4	5,97%
Economy	8	11,94%
Other	0	0
Total	67	100%

Age

Table 5. Description of Respondent's Age

Age	Amount	Percentage
20 - 24 years	3	4,48%
25 - 35 years	10	14,92%
36 - 45 years	44	65,67%
46 - 55 years	8	11,94%
More than 54 years	2	2,99%
Total	67	100%

Work experience

Table 6. Description of Respondent's Work Experience

Work Experience	Amount	Percentage
1 - 5 years	5	7,46%
6 - 10 years	4	5,97%
11 - 15 years	38	56,72%
More than 16 years	20	29,85%
Total	67	100%

Position

Table 7 Respondent's Job Description

Job Description	Amount	Percentage
Structural Official (Head of Office)	10	14,93%
Structural Official (Head of Subdivision/Head of Section/Head of Division)	23	34,33%
Functional Officer (Budget / Planner)	6	8,95%
Functional Officer (APBN Financial Management Analysis)	19	28,36%
Staff	9	13,43%
Total	67	100%

Validity Testing

The indicators in the questionnaire can be said to be valid if the calculated r value is greater than the r table. Based on the image below, it is known that there are several instrument outer loading values below 0.7. then the instrument cannot be maintained, so the research instrument can be said to be valid.



Table 8. Validity Testing based on Outer Loading

	Human Resources Competency (X1)	Implementation SAKTI (X2)	Affective Commitment (X3)	Normative Commitment (X4)	Continuous Commitment (X5)	Value of Financial Report Information (Y)
X1-1	0.848					
X1-2	0.921					
X1-3	0.678					
X1-4	0.682					
X1-5	0.844					
X1-6	0.904					
X1-7	0.904					
X1-8	0.894					
X2-1		0.601				
X2-10		0.898				
X2-11		0.871				
X2-12		0.574				
X2-2		0.787				
X2-3		0.697				
X2-4		0.734				
X2-5		0.862				
X2-6		0.715				
X2-7		0.766				
X2-8		0.882				
X2-9		0.842				
X3-1			0.809			
X3-2			0.85			
X3-3			0.876			
X4-1				0.91		
X4-2				0.927		
X5-1					0.883	
X5-2					0.888	
X5-3					0.834	
Y-1						0.916
Y-10						0.886
Y-11						0.821
Y-12						0.853
Y-2						0.917
Y-3						0.834
Y-4						0.803
Y-5						0.728
Y-6						0.868
Y-7						0.845
Y-8						0.769
Y-9						0.907



Reliability Testing

Next, reliability testing is carried out based on the composite reliability (CR) value. Based on the table below, it is known that all CR values are > 0.7 , which means they meet the reliability requirements based on CR.

Table 9. Pengujian Reliabilitas berdasarkan Composite Reliability (CR)

	Composite Reliability
Human Resources Competency (X1)	0.95
Implementation SAKTI (X2)	0.947
Affective Commitment (X3)	0.883
Normative Commitment (X4)	0.915
Continuous Commitment (X5)	0.902
Value of Financial Report Information (Y)	0.968

Coefficient of Determination Test (R-Square)

R-Square is a measure of the proportion of variations in values that are influenced (endogenous) that can be explained by the variables that influence them (exogenous). This is useful for predicting whether the model is good/bad. Based on the table below, it is known that the R-Square value of the Financial Report Information Value (Y) is 0.979, which means HR Competency (X1), SAKTI Implementation (X2), Affective Commitment (X3), Normative Commitment (X4), and Continuous Commitment (X5) able to explain or influence the Information Value of Financial Reports (Y) of 97.9%, the remaining 2.1% is influenced by other factors. R-Square is a measure of the proportion of variations in values that are influenced (endogenous) that can be explained by the variables that influence them (exogenous). This is useful for predicting whether the model is good/bad. Based on the table below, it is known that the R-Square value of the Financial Report Information Value (Y) is 0.979, which means HR Competency (X1), SAKTI Implementation (X2), Affective Commitment (X3), Normative Commitment (X4), and Continuous Commitment (X5) able to explain or influence the Information Value of Financial Reports (Y) of 97.9%, the remaining 2.1% is influenced by other factors.

Table 10. Coefficient of Determination Test

	R Square	R Square Adjusted
Value of Financial Report Information (Y)	0.981	0.979

Q-Square Analysis (Q2)

Table 11. Q-Square Analysis

	Q ² (=1-SSE/SSO)
Value of Financial Report Information (Y)	0.69

It is known that the Q-Square (Q2) value of the Financial Report Information Value (Y) is $0.69 > 0.05$, which means HR Competency (X1), SAKTI Implementation (X2), Affective Commitment (X3), Normative Commitment (X4), and Continuing Commitment (X5) has predictive relevance to the Information Value of Financial Statements (Y).

Goodness of Fit Model Testing

Table 12. Goodness of Fit Model Testing

	Saturated Model	Estimated Model
SRMR	0.082	0.082

It is known that based on the results of the SRMR goodness of fit test, the SRMR value = $0.082 < 0.1$, it is concluded that the model is FIT.



Hypothesis Testing Results

The hypothesis in this research can be known from model calculations using the PLS bootstrapping technique. From the results of the bootstrapping calculations, the statistical T value for each relationship or path will be obtained. This hypothesis testing is set at a significance level of 0.05. The calculation results for hypothesis testing in this research will be described in the table below.

Table 13. Path Coefficient Test & Significance of Direct Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
HR Competency (X1) -> Financial Report Information Value (Y)	0,273	0,277	0,049	5,578	0,000
Implementation of SAKTI (X2) -> Financial Report Information Value (Y)	0,054	0,057	0,027	1,986	0,024
Affective Commitment (X3) -> Financial Report Information Value (Y)	0,104	0,104	0,049	2,128	0,017
Normative Commitment (X4) -> Financial Report Information Value (Y)	0,216	0,217	0,041	5,251	0,000
Continuous Commitment (X5) -> Financial Report Information Value (Y)	0,417	0,408	0,046	9,040	0.000

DISCUSSION

The Influence of Human Resource Competency on the Value of Financial Report Information

The results of the H1 hypothesis test show that human resource competency has a positive effect on the value of financial report information in the Ministry of Industry for the Java Sumatra Region. This means, the better the human resource competency in the Ministry of Industry for the Java Sumatra Region, the greater the value of financial report information. Human resource competency is the ability and characteristics possessed by a person in the form of knowledge, skills and attitudes in carrying out tasks so that tasks can be completed professionally, effectively and efficiently.

Technology Continuance Theory explains that the main resource in implementing technology in government is staff or human resources (HR). Failures that often occur in the implementation of technology continuity theory are caused by staff being inadequate, inadequate or incompetent in their field.

The results of this research are in line with the research results of Anto & Yusran (2023), Pratiwi, et al. (2022), Astari (2018), Pujanira & Taman (2017), and Firdaus & Fahlevi (2015) who stated that human resource competency has a positive influence on the quality of regional government financial reports.

The Effect of SAKTI Implementation on the Value of Financial Report Information

The results of the H2 hypothesis test prove that there is a positive influence between the implementation of the Agency Level Financial Application System (SAKTI) on the information value of government financial reports. This proves that the better the implementation of SAKTI, the greater the value of financial report information. Implementation of SAKTI is one of the factors that can produce quality government financial reports. The better the information system related to the preparation of financial reports, the higher the quality of the financial reports produced.

In TCT, the use of technology is seen as a factor that influences the perception of value by users. The implementation of SAKTI in this case is the use of technology to manage and present government financial information. With the successful implementation of SAKTI, users, such as government financial officers, can access financial information more easily, quickly and accurately. This can increase their perception of the value of government financial report information produced by SAKTI. The results of this research are also in line with Phuong-Nguyen, Hai-Phan, Tung-Nguyen, & Tien-Vo (2020) and Hosinzadeh, Valiyan, & Abdoli (2021) that information technology in the form of financial application systems has a positive effect on the value of financial report information.



The Influence of Affective Commitment on the Value of Financial Report Information

The results of hypothesis testing H3 prove that affective commitment has a positive effect on the value of financial report information. The better a person's affective commitment, the more their performance will improve so that they can produce good financial report information value as well.

Affective commitment is an aspect of organizational commitment. Organizational commitment can be defined as a belief in and acceptance of the goals and values of the organization, a willingness to use serious effort for the benefit of the organization, a desire to maintain membership in the organization.

These results are in line with research conducted by Meutia & Amar (2020) that organizational commitment has a significant effect on the value of financial reporting information in the Langsa City Government. High commitment makes individuals care about the fate of the organization and try to make the organization in a better direction.

The Effect of Normative Commitment on the Value of Financial Report Information

The results of hypothesis testing H4 prove that normative commitment has a positive effect on the value of financial report information. The better the normative commitment a person has, the greater the similarity of goals they have with the organization which is indicated by increased performance so that they can produce financial report information value in accordance with what the organization requires.

The use of technology in assessing information is one aspect of TCT, namely that the use of technology can be influenced by social and cultural factors, including normative commitment to the organization. In the context of using financial statement information, individuals may use technology to access, analyze, or interpret that information. If someone has high normative commitment to the organization, they may tend to use technology more intensively to obtain the information needed to support the organization.

The results of this research are in line with research conducted by Kurniawati, Askandar, & Junaidi (2020) and Hernanda & Setiyawati (2020) which states that organizational commitment has a positive effect on the quality of financial report information, where the higher the organizational commitment of all elements in operationalizing their functions, the higher the quality of the information. financial reports produced by an organization.

The Effect of Continuing Commitment on the Value of Financial Report Information

The results of the H5 hypothesis test prove that sustainable commitment has a positive effect on the value of financial report information. It can be interpreted that the higher the organizational commitment of a work unit, the greater the value of financial report information. Continuance Commitment is a component based on an employee's perception of the losses he or she might face if he or she leaves the organizational entity. Allen & Meyer (1990) argue that anything that increases the costs associated with leaving an organization has the potential to create continuance commitment.

Based on TCT, perceived value and user satisfaction are closely related to continued use of technology. If individuals feel that their use of technology helps them achieve their work goals and provides significant value, they tend to be more satisfied and more motivated to continue using the technology. Continued commitment to a company may strengthen these value perceptions, as individuals may see the use of technology as a way to support the vision and goals of the organization they support on an ongoing basis. Thus, continuous commitment to the value of financial information can be understood through TCT as an interaction between continuous commitment, technology use, and perceived value.

This research is in line with research conducted by Riyanto (2022). Organizational commitment has a significant positive influence on the quality of financial reports. This condition occurs because organizational commitment can be defined as a belief in and acceptance of the goals and values of the organization, a willingness to use serious effort for the benefit of the organization, a desire to maintain membership in the organization. An organizational commitment shows a person's ability to identify his involvement in the organization.

CONCLUSION

Based on the results of research data processing and testing that has been carried out, it can be concluded that human resource competence has a positive effect on the value of financial report information, SAKTI implementation has a positive effect on the value of financial report information, affective commitment has a positive effect on the value of financial report information,



normative commitment has a positive effect on the information value of financial reports, and sustainable commitment have a positive effect on the information value of financial reports.

IMPLICATION

This research was limited to being carried out in government agencies, the questionnaires were also distributed online, which resulted in researchers being unable to interact with the respondents. Future researchers can expand the research model by adding other relevant variables that can influence the quality and value of government financial report information. The research population and sample can be expanded to involve cross-government agencies. The successful implementation of SAKTI in improving the quality of financial reports can be maintained and improved. HR competency needs to be maintained in stability so that it can operate the SAKTI application optimally.

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Cite this Article: Soraya Pramita, Iskandar Muda, Idhar Yahya (2024). The Influence of Human Resource Competence, Implementation of Agency Level Financial Application Systems and Organizational Commitment on The Information Value of Central Government Financial Reports (Empirical Study in The Ministry of Industry in Java and Sumatera Regions). International Journal of Current Science Research and Review, 7(5), 2584-2595