

Influence of The Quality of Human Resources and Management Commitment on the Quality of Accounting Information

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ABSTRACT

This research aims to analyze and test in more depth the influence of the quality of human resources and management commitment on the quality of accounting information. This research needs to be carried out because several cases related to financial reports have caused accounting information to be of poor quality. Multiple linear regression is used in this study's data analysis for both descriptive and verifying purposes carried out at PT PLN Distribution West Java with 30 respondents. A significant association is indicated by the multiple correlation coefficient value of 0.785. These findings suggest a robust and favorable correlation between the quality of accounting information and management commitment and human resources. This implies that if management is dedicated and human resources are qualified, the quality of accounting information will be higher. The quality of human resources and management commitment have a 61.6% influence on the quality of accounting information, according to the coefficient of determination value of 0.616. The results of the descriptive analysis that has been carried out are in the sufficient category, meaning that there are still several things that are not optimal in the Human Resource Quality indicators, especially the results of the training that is carried out is not optimal. Descriptive analysis of Management Commitment is not optimal, namely, there is still a lack of awareness of maintaining commitment as something that should be. The results of the descriptive analysis on the Quality of Accounting Information are in the sufficient category, meaning that there are still things that are not optimal, especially when there are still obstacles when operating the system and the system still does not make it easy to find the information needed.

Keywords: *Quality of Human Resources; Management Commitment; Quality of Accounting Information.*

INTRODUCTION

Quality information is needed by stakeholders, Law No. 14 of 2008, which addresses the transparency of public information, states that the right to obtain public information is a human right of citizens which must be protected by law and public bodies are obliged to implement a good information system so that they can convey public information on an accrual basis both through electronic and non-electronic media. This law encourages public bodies, including local governments, to make reasonable disclosures of information that is known to the public (Doll & Torkezadeh, 1991; Namazi & Rezaei, 2023; Njonge, 2023). According to Namazi & Rezaei, (2023) characteristics of quality information are 1) Accurate, means that the information reflects the real situation, 2) Current, i.e. the information must be available when needed. 3) important, the information provided must correspond to what is necessary, 4) Complete, meaning the information must be complete, not half-assed.



The phenomenon of low quality information related to alleged manipulation of financial reports issuer of state-owned construction company PT Waskita Karya Tbk (WSKT) (Inarno, 2023). Furthermore, the poor quality information published by PT Garuda was stated to be a financial report which was declared flawed, so the Indonesian Stock Exchange (BEI) gave a written warning III and imposed a fine of IDR 250 million on Garuda Indonesia, as well as demanding the company to correct and present the financial report. . Likewise, the Financial Services Authority (OJK) imposed a fine of IDR 100 million each on Garuda Indonesia and all members of the board of directors and The OJK required the company to correct and adjust the 2018 annual accounts. For the Public Accounting Firm (KAP) involved, the OJK froze the Registration Certificate (STTD) for 1 year for KAP Kasner Sirumapea and the Ministry of Finance froze the permit for AP Kasner Sirumapea for 12 months. (Heru Pambudi, 2019). Furthermore, inaccurate information caused PT PLN to almost go bankrupt, namely that there was an additional electricity supply in the Java region of 7 Giga Watt (GW), even though, at the same time, the electricity load in that region was only 1.1 GW, impacting PLN's financial condition at risk of loss. due to the imbalance between demand and additional electricity in Java, which has an excess of 6 GW (Darmawan Prasajo, 2023)

The information produced cannot be separated from the human resources that compile it. Human resources in an organization which can also be called intellectual capital consist of the people in the organization, the abilities they have, and how they use them in their work (Abdurahman & Winston, 2017; Husaini, 2020; Kuntadi & Puspasari, 2023). Human resources must have quality which is supported by experience, education, age maturity, understanding of main duties, increased expertise, level of intelligence and job satisfaction in the financial sector (Pandey, 2022). Human resources are measured based on the educational background obtained by employees. Compared to the ability to prepare financial statements, staff with an accounting background are more efficient in preparing financial statements. The problems found in the Ministry of Energy and Mineral Resources according to Bambang Utoro (2023) are organizations that do not yet have a functional place, overlapping regulations, Human Resources (HR) problems, and mindset. -set) and a work culture (culture-set) that does not yet support an efficient, effective, productive and professional bureaucracy.

Human resources are the people who work in the organization and environment (Roshanti et al. 2014). Furthermore, Seti Nugroho & Hamidah Rustiana, (2023) stated that human resources are the ability of a person or individual, an organization (institution), or a system to carry out its functions or authority to achieve its goals effectively and efficiently. The same thing was expressed by Lingga, (2021) that human resource is a strategic approach to competence, motivation, development and management of the organization of resources. (Bachmid, 2018; Muda & Ade Afrina, 2019) states that human resources are one of the factors that determine the success of an agency. Having quality human resources will of course be able to influence the quality of accounting information in financial reporting. Fitrius et al., (2021) said that to produce useful government financial reports, human resource capacity is needed as a very important element. The existence of quality human resource capacity will make it easier to carry out the accounting function. Tambunan et al., (2019) says that indicators of the quality of human resources are as follows: a) Intellectual quality including knowledge and skills), b) Education, c) Understanding the field, d) Ability, e) Work enthusiasm and f) Ability organizing planning.

Apart from the quality of human resources, the implementation of accounting standards requires the commitment of leaders, especially top leaders, because they are the formulators of the policies and goals of the organization. Top management determines budget allocation in determining quality financial reports. The phenomenon that occurs in the Ministry of Energy and Mineral Resources according to Budi Santoso (2019) (Director of the Center for Indonesian Resources Strategic Studies (CIRUSS) and member of the KCMI-IAGI-PERHAPI joint committee is chaotic, policies in the ESDM environment are not triggered by human resources (HR) but problems management that has no vision and puts the wrong people in place. Panji (2022) stated that management commitment means that management (leaders and all staff) have an agreement (attachment) to make changes that have been mutually agreed to be implemented. This attachment is not just an intellectual/ideal attachment, but must also reach the stage of emotional attachment, so that all

levels of management are enthusiastic about carrying out the change stage by stage. Management commitment must be proven by providing all the resources needed to execute each stage of the agreed change plan. Apart from resources, management commitment must also be proven by eliminating obstacles that prevent the smooth execution of each stage of change. Allen, & Smith, (1993) define commitment as a situation where an individual supports the organization and its goals and desires to maintain its membership in the organization. (Allen & Meyer, 1990) defines organizational commitment as the degree to which employees believe in and are willing to accept the organization's goals and will stay or not leave the organization) and (Macinati & Rizzo, 2016; Oh, 2019) states that management commitment reflects the extent to which an individual identifies with his goals for the organization.

Based on the background above, This study was conducted to test and analyze the effect of Human Resource Quality and Leadership Commitment on Information System Quality Accountancy.

Literature review and hypothesis development

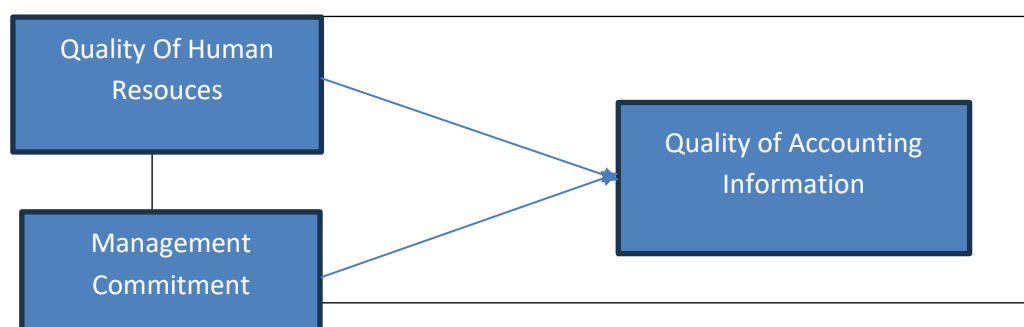


Figure 1. Research Model

LITERATURE REVIEW

Theoretical Foundations

Quality of Human Resources

In the current development of the knowledge economy, most organizations achieve competitive advantage through human resources because the current economy has shifted from tangible resources to intangible resources, for example knowledge, skills and individual abilities (Unger, 2022). This shift highlights the need for relevant and quality individual knowledge and makes knowledge management (KM) essential in these organizations (Demir et al., 2023; Iqbal et al., 2023). Human resources are people who work in an organization's environment (Roshanti et al. 2014). Furthermore, Hullah and Pontoh (2017) stated that human resources are the ability of a person or individual, an organization (institution), or a system to carry out its functions or authority to achieve its goals effectively and efficiently. According to Hamali (2016:2), human resources are a strategic approach to skills, motivation, development and management of organizing resources Sari & Patimah (2008) says that the indicators of human resource quality are as follows: a) Intellectual quality including knowledge and skills), b) Education, c) Understanding the field, d) Ability, e) Work enthusiasm and f) Planning ability organizing.

Management Commitment

Robbins and Judge (2018) define commitment as a situation where an individual supports the organization and its goals and desires to maintain its membership in the organization. Sopiah, 2008: 155) defines organizational commitment as the degree to which employees believe and are willing to accept the organization's goals and will stay or not leave the organization). Kreitner (2008) states that management commitment reflects the extent to which an individual identifies with his goals for the organization.

Panji (2022) stated that management commitment means that management (leaders and all staff) have an agreement (attachment) to make changes that have been mutually agreed to be implemented. This attachment is not only an intellectual/ideal attachment, but must also reach the

stage of emotional attachment. So that all levels of management are enthusiastic about carrying out these changes step by step. Management commitment must be proven by providing all the resources needed to execute each stage of the agreed change plan. Apart from resources, management commitment must also be proven by eliminating obstacles that prevent the smooth execution of each stage of change.

Allen & Meyer (1990) states that organizational commitment has 3 elements, namely:

1. Effective commitment occurs when employees want to be part of the organization because of an emotional attachment;
2. Continuance commitment occurs when an employee remains with an organization because he needs the salary and other benefits or because the employee cannot find another job.
3. Normative commitment arises from employee values. Employees remain members of the organization because there is an awareness that being committed to the organization is something that must be done.
- 4.

Quality of Accounting Information

McLeod (2010: 35) states that information is data that has been processed into a form that has meaning for the recipient and is useful for current or future decision making. Characteristics of quality information according to Mc. Leod (2010: 35), namely:

1. Accurate, meaning that the information reflects the actual situation.
2. Timely, meaning the information must be there when it is needed.
3. Relevant, the information provided must be as needed.
4. Complete, meaning the information must be complete, not half-assed.

According to Ardana and Hendro Lukman (2016: 5), the definition of quality of financial accounting information is a series of interrelated components that collect and retrieve, process, store and distribute information to support decision making and control the company."

Framework of Thought and Hypothesis

The Influence of Human Resource Quality on Information Quality Accountancy

Amran (2009) states that human resources are one of the factors that determine the success of an agency. Having quality human resources will of course be able to influence the quality of accounting information in financial reporting. Fontanella (2010) said that to produce useful government financial reports, human resource capacity is needed as a very important element. The existence of quality human resource capacity will make it easier to carry out the accounting function.

The Influence of Management Commitment on the Quality of Accounting Information

Organizational Commitment partially influences the Quality of Management Accounting Information Systems (Puspita, et al, 2021). Research (Mkonya et al., 2018) shows that leadership commitment has a significant effect on the implementation of AIS and the quality of financial report information in non-governmental organizations in Tanzania. Commitment influences SKPD performance in preparing financial reports. According to AbdulHalim (2010: 4)), the commitment of regional financial management officials to the implementation of accounting and financial reporting is important to produce reliable and timely financial reports. Azhar's (2007) research shows that commitment influences the implementation of Permendagri 13 of 2006 because the higher the commitment of organizational members, the more successful they will be in implementing Permendagri 13 of 2006 as well as in the preparation of regional government financial reports. Based on the framework of thought, the hypothesis in this research is:

H1 = There is an influence of the quality of human resources on the quality of accounting information

H2 = There is an influence of management commitment on the quality of accounting information

METHOD

The research objects determined by the author according to the problems to be studied are the Quality of Human Resources, Management Commitment, and the Quality of Accounting

Information. In this research, the author uses descriptive methods and verification methods because there are variables whose relationships will be studied and the aim is to present a structured, factual picture of the facts and the relationship between the variables studied. This research was conducted at PT PLN Distribution West Java with 30 respondents.

This variable is measured by a measurement instrument in the form of a questionnaire (statement items) which is closed and given the opportunity to answer openly to give respondents the opportunity to provide information on answer choices. Each questionnaire answer option (statement item) is given a score, and the score obtained has a measurement level or ordinal scale unit using a Likert scale of 1 – 5. The method used to collect data is the survey method.

Interpretation of data collected from respondents' responses was carried out by categorizing the average score of respondents' responses. According to Black & Babin (2019) for ordinal data and interval data that have an asymmetric distribution, a measure of centralization can be done through the distribution of the interquartile range. This grouping only applies to descriptive analysis of human resource quality variables, management commitment and accounting information quality. Grouping is described as follows:

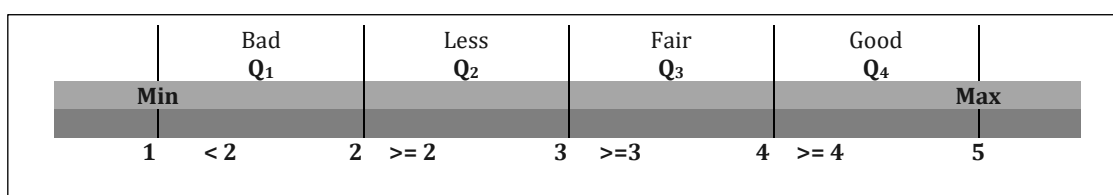


Figure 2. Categorization of Respondent Response Results

Research instruments can be evaluated through several classic assumption tests. Classical assumption testing is testing statistical assumptions that must be met in multiple linear regression analysis based on ordinary least squares. The Human Resources Quality Variable research questionnaire consists of 10 statement items, the Management Commitment Variable research questionnaire consists of 14 statement items and the Accounting Information Quality Variable research questionnaire consists of 10 statement items. The results of the validity testing of the three variables show that all statement items have a correlation value above 0.3 as the limit value for a research questionnaire item that is said to be acceptable (Barker, et.al. 2002;70). So it can be said that the questionnaire items Human Resources Variables, Management Commitment and Information Quality are valid and can be used to measure the variables studied.

The reliability coefficient results obtained for each variable were above 0.7. The test results show that the instruments for each research variable are reliable (Black & Babin, 2019; Ghazali, 2017) which means that the research data obtained from the instruments used are suitable for knowing and testing the problems being studied.

All samples can be used to carry out a normality test. The K-S value for variable X1 is 0.852, X2 is 0.727 and Y is 0.946. All variables used produce Asymp.Sig.(2-tailed) values greater than $\alpha = 0.05$, which means the data used is normally distributed.

The VIF values produced in this study were 1.253 and 1.253, this shows that there is not a strong enough correlation between the independent variables, where the VIF values of the two independent variables are smaller than 10 and it can be said that there is no multicollinearity between the independent variables used in the research. This. The DW value of 1.910 is between d_U and $4-d_U$ on $\alpha = 5\%$ Based on the provisions, the Durbin Watson value is located in the area of no autocorrelation, so in the model formed, there is no serial correlation problem.

RESULT

Data analysis shows the following results:

Table 1. Regression Results.Coefficiens

Model	Unstandardized Coefficients	Standardized Coefficients		
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	B	Std. Error	Beta	t	Sig
1 (Constant)	-13.332	4.005		-3.329	.002
X1	.386	.081	.480	4.746	.000
X2	.396	.090	.442	4.376	.000

Table 1 shows the equation model

$$Y = -13,332 + 0,386 X_1 + 0,396 X_2 + \varepsilon \quad (1)$$

Table 2. Multiple Correlation Coefficient Results. Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimated
1	.785	.616	.600	2.198.996

The table shows a multiple correlation coefficient value of 0.785 which is considered a strong correlation. These results indicate that the Quality of Human Resources and Management Commitment has a strong and positive relationship with the quality of accounting information. This means that the quality of accounting information will be higher if human resources are qualified and management has commitment. The coefficient of determination value is 0.616, which means that the influence of the Quality of Human Resources and Management Commitment on the Quality of Accounting Information is 61.6%. Meanwhile, the remaining 38.4% was influenced by other factors not revealed in this research.

Table 3. F-Test Results. Anova

Model	Sum of Squares	df	Mean Square	F	Sig
1 Regression	365.355	2	182.677	37.778	.000
Residual	227.272	47	4.836		
Total	592.627	49			

The calculated F value is 37.778 with a significance level of 0.000, because the probability of 0.000 is far below $\alpha = 0,05$, the regression model can be used to predict the Quality of Accounting Information or it can be said that together the Quality of Human Resources and Management Commitment influence the Quality of Accounting Information.

Partial testing was used to determine the significance or partial significance of the variables Personnel quality and management commitment to the quality of accounting information, then t-test and the results were tested.

Tabel 3. t -Test Results

Model	Unstandardized Coefficients	Std error	t	Sig.
	B			
1 (Constan)	-13.332	4.005	-3.329	.002
X1	.386	.081	4.746	.000
X2	.396	.090	4.376	.000

The independent variable Quality of Human Resources produces a t-count of 4.746 with a significance level of 0.000, because the probability of 0.05 is below $\alpha = 0,05$, it can be concluded that the quality of personnel has an impact on the quality of accounting information.

The independent variable Management Commitment produces a t-count of 4.376 with a significance level of 0.000, because the probability of 0.05 is below $\alpha = 0,05$ it can be concluded that Management Commitment influences the Quality of Accounting Information.

DISCUSSIONS

The results of the performed descriptive analysis prove that the Quality of Human Resources has an average score of 38.28, which is included in the sufficient category, This means that there are still many things in the personal quality indicators that are not yet optimal, especially regarding the results of training that have not yet been implemented. The results of this study provide empirical evidence that the quality of human resources affects the quality of accounting information, where the better the quality of personnel, the better the quality of accounting information. The results of the descriptive analysis of management commitment have an average score for the Affective Commitment aspect of 4.20, which is in the good category, but in terms of wanting to spend your whole life working in an organization, it is still not optimal. In the continuance commitment aspect, they have a score of 3.88, that is, they remain with the company because of the profits obtained and the normative commitment is 3.68, meaning that there are still several things that are not optimal, namely that there is still a lack of awareness of maintaining commitment as something that should be. The results of this study provide empirical evidence that management commitment affects accounting information quality, with better management commitment improving accounting information quality.

The results of the descriptive analysis on the quality of accounting information have an average score of 3.90 which is in the sufficient category, This means that the accounting data quality indicator still has several things that are not optimal, especially since there are still obstacles when operating the system and the system still does not make it easy to find information. needed.

Based on the results of the F and t-tests, it shows that simultaneously and partially the quality of Human Resources has a positive effect on the quality of accounting information because the coefficient value of the regression direction is positive with a significance value that is smaller than 0.05. If Human Resources are good, the company's Accounting System will be of higher quality.

The information produced cannot be separated from the human resources that compile it. Human resources in an organization which can also be called intellectual capital consist of the people in the organization, the abilities they have, and how they use them in their work (Hullah and Pontoh, 2017). Human resources must have a quality that is supported by experience, education, age maturity, understanding of main duties, increased expertise, level of intelligence and job satisfaction in the financial sector (Pandey, 2022).

The results of this research support research conducted by Amran (2009) stating that human resources are one of the factors that determine the success of an agency. Having quality human resources will of course be able to influence the quality of accounting information in financial reporting. Fontanella (2010) said that to produce useful government financial reports, human resource capacity is needed as a very important element. The existence of quality human resource capacity will make it easier to carry out the accounting function. Management commitment affects the quality of accounting information, it is compatible with and supports the study of organizational commitment, which partially affects the quality of management accounting information systems (Karo-karo et al., 2023; Nguyen et al., 2023; Njonge, 2023; Puspita & Martani, 2013).

Commitment influences SKPD performance in preparing financial reports. According to Abdul Halim (2010;4) The commitment of regional financial management officers to the implementation of accounting and financial reporting is essential for the preparation of reliable and timely financial reports. Pandey (2014) research shows that commitment influences the implementation of Permendagri 13 of 2006 because the higher the commitment of organizational members, the more successful they will be in implementing Permendagri 13 of 2006 and in the preparation of the financial statements of the provincial administration.

CONCLUSIONS

Based on the results of the study and discussion, it can be concluded that the quality of personnel and the commitment of management partially and simultaneously affect the quality of accounting information. So that training results can be optimal, there needs to be an evaluation regarding the training program which is prepared according to what is needed, according to the objectives of the training, the participants of the training can understand the training material and

the training program conforms to the needs of employees and institutions. Increasing management commitment, this means providing transparent information about what the company's goals are to be achieved and also what its vision and mission are so that they are in line with employee goals. Supporting employee development in improving employee skills and performance, opening up better job promotion opportunities. and provide salaries and promotions. Creating a culture of collaboration between teams/between divisions to open up different insights and points of view, creating togetherness like an office outing. To overcome obstacles in operating the system, it is recommended to use an enterprise information system that records activity details in a structured manner, which is expected to be able to bridge the needs of managers that may not have been detected by programmers. Supports decision support system, data source system (data system) and expert system (and virtual office, it is hoped that managers will be able to utilize CBIS optimally.

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