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The Relationship Between Accountability, Transparency, Human Resource Competence, Information Technology Utilization, and Organizational Commitment to the Quality of Local Government Financial Reports in Tanjung Jabung Barat Regency

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Abstract: The purpose of this study is to analyze the relationship between accountability, transparency, human resource competence, information technology implementation, and organizational commitment on the one hand, and the quality of financial reports published by the West Tanjung Jabung Regency Government on the other. Adopting a quantitative methodology, this study used a survey approach by distributing questionnaires to 131 employees in the financial units of the Regional Apparatus Organization (OPD) in Tanjung Jabung Barat Regency. Multiple correlation analysis was performed using SPSS Version 27 for Windows software. The findings show that, collectively, accountability, transparency, human resource competence, information technology implementation, and organizational commitment have a significant relationship with the quality of financial reports. Individually, each of these five independent variables also has a positive and significant effect on the quality of financial reports. The Adjusted R Square value of 44.7% indicates that these variables explain 44.7% of the variability in financial report quality, with the remainder being caused by other factors.

Keyword: Accountability, Transparency, Human Resource Competence, IT Utilization, Financial Report Quality, Local Government Agencies.

INTRODUCTION

Government organizations in Indonesia are currently undergoing development with increasingly strong demands for accountability for their performance, both at the central and regional levels. Both levels of government are required to provide accountable information to the public. In accordance with Government Regulation No. 8 of 2020 concerning financial reports, financial reports are a form of accountability in the management of state or regional finances during a certain period. For financial reports to be considered of high quality, they must meet several important criteria, namely relevance, reliability, comparability, and ease of

understanding. In addition, Government Regulation No. 71 of 2010 explains that financial reports are structured documents that describe the financial position and transactions carried out by the reporting entity. Local Government Financial Reports (LKPD) consist of seven main components, namely balance sheets, operational reports, cash flow reports, equity change reports, budget realization reports, budget surplus change reports, and notes to financial reports (CaLK).

Financial reports play an important role in the provision of public services. With high-quality financial reports, information about the condition of public service providers in a certain period can be presented accurately, which can then be used as a basis for future decision-making. Poor-quality financial reports have the potential to undermine public confidence in local government financial management. In accordance with Financial Accounting Standard (SAK) Number 201 of 2024 issued by the Indonesian Institute of Accountants (IAI), the financial condition and performance of an entity is presented in a structured manner in financial reports.

In the context of accountability and transparency, the quality of financial reports is evaluated based on the process of their preparation. This aims to realize accountability and transparency in financial reporting. Accountability itself is an ethical concept closely related to governance, including the executive, legislative, parliamentary, and judicial branches, each of which has its own definition (Faadillah Herindraningrum & Yuhertiana, 2021). Therefore, accountability is important in the management of public funds, while transparency is necessary so that financial management can be trusted by the public.

The quality of financial reports is influenced by several factors, one of which is human resource competence. To produce high-quality financial reports, it is very important to have a workforce with adequate competence. Human resource competence plays a crucial role in ensuring that the financial reports prepared meet the desired quality standards, so that the reports can be useful in the decision-making process. Another factor that affects the quality of financial reports is the use of information technology. As explained by Sutabri (2014), information technology refers to technology used to process data, including activities such as data collection, processing, storage, and manipulation in various forms to produce relevant, accurate, and timely quality information. In addition, organizational commitment also affects the quality of financial reports. Organizational commitment is defined as the attitude of members in an organization who support and actively participate in developing their organization (Rohman et al., 2020).

Over the six-year span from 2018 to 2023, audits performed by the BPK in Tanjung Jabung Barat Regency led to the issuance of an Unqualified Opinion (WTP) for the Local Government Financial Report (LKPD). Nonetheless, in 2022, although the LKPD audit by the BPK RI Representative Office in Jambi Province resulted in an Unqualified Opinion, the BPK identified shortcomings in the internal control system as well as violations of laws and regulations in the process of preparing the financial reports.

According to the Indonesian Audit Board (BPK RI) representative in Jambi Province, the West Tanjung Jabung Regency Government made errors in budgeting for goods and services in 16 SKPDs amounting to Rp 7.03 billion. Furthermore, the use of cash in the expenditure treasury at the Communication and Information Agency did not comply with regulations. Expenditures for goods and services did not comply with regulations at the National Unity and Politics Agency amounting to Rp 439.89 million. There was a shortfall in the volume of capital expenditure on irrigation roads and networks in 24 work packages at the Public Works and Spatial Planning Agency and nine work packages at the Housing and Settlement Agency amounting to Rp 4.47 billion, and the management of cash accounts by the Tanjung Jabung Barat Regency Government was not orderly (source: JambiPrima.com). Therefore, the researcher feels it is necessary to re-examine the OPDs in Tanjung Jabung

Barat Regency so that the organizations in Tanjung Jabung Barat Regency can improve what needs to be improved. Through this research, the OPDs in Tanjung Jabung Barat Regency will understand the factors influencing the quality of financial reports. This will prevent errors such as budget expenditure from recurring. Additionally, it will enable the Tanjung Jabung Barat Regency Government to maintain the Unqualified Opinion it has received for the past six years.

METHOD

This study employs a quantitative methodology with correlation analysis. The research was conducted on finance department employees across all Regional Apparatus Organizations (OPD) in Tanjung Jabung Barat Regency.

The population consisted of all employees in the finance department of the Regional Apparatus Organization in Tanjung Jabung Barat Regency. Sampling was conducted using a saturated sampling method, whereby the entire population was taken as the sample. The criteria for respondents were employees who worked in the finance department and had worked for more than one year. Of all the questionnaires distributed, 131 valid responses were obtained for analysis.

The research variables consist of.

- a) Independent Variables: Accountability (X1), Transparency (X2), Human Resource Competence (X3), Information Technology Utilization (X4), and organizational commitment (X5)
- b) Dependent Variables: Financial Report Quality (Y)

Data analysis included descriptive analysis, validity, and reliability tests, classical assumption tests (normality, multicollinearity, heteroscedasticity), pearson product moment correlation analysis, multiple correlation analysis, and hypothesis testing using SPSS version 27.

RESULT AND DISCUSSION

Agency Theory

The grand theory used in this study is part of agency theory. Agency theory explains that an agency relationship occurs when one or more parties (principals) appoint another party (agent) to provide a service, while delegating decision-making authority to that agent (Jensen and Meckling in Permanasari, 2010). Thus, the agent (people's representatives or the government) is tasked with serving the principal (the people), where the agent carries out tasks to fulfill the interests of the principal. One of the authorities given by the principal to the agent is the authority to prepare the budget.

Accountability

According to Bastian (2010), accountability refers to the obligation of certain parties, such as individuals, legal entities, collective leaders, or organizations, to submit reports, explain their performance, and their actions to the authorities or parties entitled to request such information or accountability.

Transparency

Transparency is based on the free and open flow of information. All stages of government, related institutions, and available information must be accessible to interested parties, with the information provided being sufficiently complete so that it is easy to understand and monitor. According to Andrianto (2007), transparency is defined as openness that is carried out sincerely and comprehensively, and provides space for active participation from all levels of society in the management of public resources.

Human Resource Competence

According to the Regulation of the Head of the State Civil Service Agency No. 7 of 2013 on Guidelines for Developing Managerial Competency Standards for Civil Servants, competency is described as the capabilities and traits that encompass knowledge, skills, and behavioral attitudes held by an employee. This competency is essential in carrying out job responsibilities and functions, allowing employees to execute their duties in a professional, effective, and efficient way.

Information Technology Utilization

Advances in technology persist in evolving with the passage of time. Information technology (IT) progresses in tandem with the advancement of human society. The application of information technology encompasses the handling and distribution of data via computers and telecommunications systems across a range of individual activities. In Indonesia, the evolution of information technology aligns with the modernization of human civilization. As outlined by Laudon (2006), this development incorporates improvements in hardware, software, data storage methods, and communication technologies.

Organizational Commitment

As per Coryanata (2011), organizational commitment represents a robust willingness and endorsement of the principles and objectives that an organization seeks to attain. In contrast, Akhyar (2009) describes it as the intrinsic drive of an individual to engage in behaviors that promote the organization's achievement of its predefined aims, prioritizing collective goals over personal ones. The personal motivation of each member significantly contributes to organizational success, especially in areas such as budget formulation and enhancing the effectiveness of public sector institutions.

Literature Riview and Hypothesis Development

A study by Widaningrum and Fahriani (2023) sought to examine the impact of accountability and transparency on the quality of financial reports from the Tulungagung Regency government. Their findings revealed that, on an individual basis, accountability exerts no significant influence on the quality of these reports. In addition, they determined that transparency, when considered separately, positively and significantly affects financial report quality. On the other hand, research by Mukaromah et al. (2023) indicates that, individually, neither accountability nor transparency has any impact on the quality of financial reports.

Prior research, including works by Irafah et al. (2020), Gasperz (2019), and Sundari and Rahayu (2019), demonstrates that the competence of human resources influences the quality of financial reports. Similarly, studies from Cahyani and Fahlia (2024) as well as Ayem and Amahala (2023) reveal that the application of information technology positively contributes to the quality of financial reports. Furthermore, investigations by Rahayu and Triyanto (2023), Chabibah et al. (2023), and Pradnyandari and Putra (2022) suggest that organizational commitment plays a role in shaping the quality of financial reports.

Based on literature review, the following hypothesis are formulated:

- a) H₁: Accountability, transparency, human resource competence, utilization of information technology, and organizational commitment are simultaneously related to the quality of financial reports.
- b) H₂: Accountability is partially related to the quality of financial statements.
- c) H₃: Transparency is partially related to the quality of financial statements.
- d) H₄: Human resource competence is partially related to the quality of financial statements.

- e) H₅: Information technology utilization is partially related to the quality of financial statements.
- f) H₆: Organizational commitment is partially related to the quality of financial statements.

Based on the collected data from 131 valid respondent, the characteristics are as follows:

Table 1. Responden Characteristics

Characteristics	Category	Frequency	Percentage
Gender	Female	69	53%
	Male	62	47%
Employment Period	1-5 years	30	23%
	5-10 years	21	16%
	>10 years	80	61%
Highest Education	SMA	35	27%
	D3	4	3%
	S1	86	66%
	S2	6	4%
	S3	0	0%

Based on gender, the majority of respondents in this study consisted of 69 female respondents (53%) and 62 male respondents (41%). Based on length of service, the respondents in this study consisted of 30 respondents with 1-5 years of service (23%), 21 respondents with 5-10 years of service (16%), and 80 respondents with more than 10 years of service (61%).

Validity and Reliability Test Result

Every item in the questionnaire exhibited an r-count value exceeding the r-table value of 0.1716 at a significance level of 0.05, which confirms the validity of all items. Regarding the reliability assessment, the accountability variable achieved a Cronbach's Alpha of 0.834, the transparency variable 0.801, the human resource competency variable 0.858, the information technology utilization variable 0.887, the organizational commitment variable 0.757, and the financial statement quality variable 0.859. Since all these variables surpassed the Cronbach's Alpha threshold of 0.70, the instrument as a whole is deemed reliable.

Classical Assumption Test Result

Table 2. Classical Assumption Test Result

Test	Method	Result	Conclusion
Normality	Kolmogorov-Smirnov	Sig. 0,200 > 0,05	Normal distribution
Multicollinearity	VIF & Tolerance	All VIF < 10, Tolerance > 0,10	No multicollinearity
Heteroscedasticity	Glejser	All Sig. > 0,05	No heteroscedasticity

Pearson Product Moment Correlation Analysis

Tabel 3. Pearson Product Moment Analysis

Variable	Significance	Conclusion
Accountability	< 0,001	Significant
Transparency	< 0,001	Significant
Human Resource Competence	< 0,001	Significant
Information Technology Utilization	< 0,001	Significant
Organizational Commitment	0,001	Significant

Multiple Correlation Analysis

Tabel 4. Correlation Analysis Result

Variable	Coefficient	F-change	Significance	Conclusion
Sig. F-change	-	-	< 0,001	Significant
F-test	-	20.200	< 0,001	Significant
R ²	0,447	-	-	-
Adjusted R ²	0,425	-	-	-

Hypotesis Testing Result

1. Simultaneous Effect (H₁): F-test results show F-calculated = 20.200 with significance 0,001 < 0,05, the results indicate that accountability, transparency, human resource competency, information technology utilization, and organizational commitment are significantly related to the quality of financial statements.
2. Accountability Effect (H₂): Based on Pearson's product moment analysis, the significance value of 0.001 < 0.05 indicates that accountability is significantly related to the quality of financial statements.
3. Transparency Effect (H₃): Based on Pearson's product moment analysis, the significance value of 0.001 < 0.05 indicates that transparency is significantly related to the quality of financial statements.
4. Human Resource Competence Effect (H₄): Based on Pearson's product moment analysis, the significance value of 0.001 < 0.05 indicates that human resource competence is significantly related to the quality of financial statements.
5. Information Technology Utilization (H₅): Based on Pearson's product moment analysis, the significance value of 0.001 < 0.05 indicates that information technology utilization is significantly related to the quality of financial statements.
6. Organizational Commitment (H₆): Based on Pearson's product moment analysis, the significance value of 0.001 < 0.05 indicates that organizational commitment is significantly related to the quality of financial statements.

Detailed Discussion of Findings

Simultaneous Effect Analysis

The outcomes of the simultaneous F test reveal a computed F value of 20.200, which surpasses the F table value of 2.286, alongside a significance level of 0.001 that falls below 0.05. These findings lead to the conclusion that the independent variables, when considered together, exhibit a significant influence on the dependent variable financial statement quality. Consequently, hypothesis H₁ is supported, and the initial research question is resolved,

demonstrating that the five independent variables collectively maintain a significant association with the dependent variable. Furthermore, the correlation coefficient analysis in this study yielded an R value of 0.699. This suggests the presence of a meaningful connection between the independent variables X (encompassing accountability, transparency, human resource competence, information technology utilization, and organizational commitment) and the dependent variable Y (financial statement quality). Overall, these results point to a strong linkage between X and Y, given that the R value approaches 1.

Accountability Effect Analysis

The results from the Pearson Product Moment correlation analysis indicate an R value of 0.368 and a significance level below 0.01, which is less than the 0.05 threshold. These findings demonstrate a notable positive association between accountability (X1) and the quality of financial statements (Y) within the West Tanjung Jabung Regency Government. Such a positive link implies that greater accountability levels correspond to improved financial statement quality. Based on this, hypothesis H2 is confirmed, addressing the second research question by establishing that the independent variable of accountability (X1) maintains a positive and significant connection with financial statement quality (Y).

Transparency Effect Analysis

The findings of the Pearson Product Moment correlation analysis reveal an R value of 0.456 and a significance level under 0.01, which is below the 0.05 threshold. These outcomes point to a substantial positive correlation between transparency (X2) and the quality of financial reports (Y) in the West Tanjung Jabung Regency Government. This favorable association suggests that increased transparency levels lead to enhanced quality in the produced financial reports. Accordingly, hypothesis H3 is upheld, resolving the third research question by confirming that the independent variable of transparency (X2) shares a positive and significant link with financial report quality (Y).

Human Resource Competence Effect Analysis

The outcomes of the Pearson Product Moment correlation analysis indicate an R value of 0.598 and a significance level below 0.01, which is less than the 0.05 threshold. These findings highlight a substantial positive association between human resource competence (X3) and the quality of financial reports (Y) within the West Tanjung Jabung Regency Government. This favorable connection implies that enhanced human resource competency levels result in superior quality of the generated financial reports. As a result, hypothesis H4 is supported, addressing the fourth research question by verifying that the independent variable of human resource competence (X3) maintains a positive and significant relationship with financial report quality (Y).

Information Technology Utilization Effect Analysis

The findings from the Pearson Product-Moment correlation analysis reveal an R value of 0.533 and a p-value below 0.01, indicating statistical significance at the 0.05 level. These outcomes demonstrate a meaningful positive correlation between the utilization of information technology (X4) and the quality of financial reports (Y) in the West Tanjung Jabung Regency Government. Such a correlation suggests that higher levels of information technology adoption lead to improved financial reporting quality. Based on this evidence, hypothesis H5 is supported, thereby addressing the fifth research question by confirming the positive and significant influence of the information technology utilization variable (X4) on financial report quality (Y).

Organizational Commitment Effect Analysis

The results of the Pearson Product-Moment correlation analysis indicate an R value of 0.277 and a p-value of 0.01, signifying a level of statistical significance below 0.05. These findings suggest a notable positive association between organizational commitment (X5) and the quality of financial reports (Y) within the West Tanjung Jabung Regency Government. This association implies that greater organizational commitment contributes to enhanced quality in the financial reports generated. Consequently, the evidence supports the acceptance of hypothesis H6, resolving the sixth research question by verifying the positive and significant impact of the organizational commitment variable (X5) on financial report quality (Y).

CONCLUSION

The purpose of this research was to investigate the associations between the independent variables accountability, transparency, human resource competence, information technology utilization, and organizational commitment and the dependent variable, which is the quality of financial reports produced by the West Tanjung Jabung Regency Government. The study involved 131 respondents, consisting of employees from the finance departments within the Regional Apparatus Organizations (OPD) in West Tanjung Jabung Regency. Drawing from the collected data and the analytical outcomes performed by the researcher, the following conclusions can be derived from the findings of this study:

1. Accountability, transparency, human resource competence, information technology utilization, and organizational commitment are related to the quality of the financial reports of the West Tanjung Jabung Regency Government.
2. Accountability (X1) has a positive and significant relationship with the quality of financial reports of the West Tanjung Jabung Regency Government. This shows that good accountability can improve the quality of local government financial reports.
3. Transparency (X2) has a positive and significant relationship with the quality of financial reports of the West Tanjung Jabung Regency Government. This shows that good transparency can improve the quality of local government financial reports.
4. Human Resource Competence (X3) has a positive and significant relationship with the quality of financial reports of the West Tanjung Jabung Regency Government. This shows that good human resource competence can improve the quality of local government financial reports.
5. Information Technology Utilization (X4) has a positive and significant relationship with the quality of financial reports of the West Tanjung Jabung Regency Government. This shows that good information technology utilization can improve the quality of local government financial reports.
6. Organizational Commitment (X5) has a positive and significant relationship with the quality of financial reports of the West Tanjung Jabung Regency Government. This shows that good organizational commitment can improve the quality of local government financial reports.

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