

The Impact of Accounting Information System Application Effectiveness, Internal Control and Quality of Human Resources on Financial Report Quality with Organisational Commitment as an Intervening Variable

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Abstract:- The research aims to investigate the direct and indirect effects of the accounting information system application effectiveness, internal control and quality of human resources on the financial report quality through the organisational commitment as the intervening variable. The research was conducted on the companies/instances in Indonesia which used the accounting software in compiling their financial reports. Samples were selected using the non-probability sampling technique, and 200 respondents were successfully selected. The data were analysed using the multiple linear regression analysis with the help of SPSS to observe the direct impact and Sobel test using Sobel calculator to observe the indirect impact. The research result indicates that (1) the accounting information system application effectiveness has the positive effect on the financial report quality, (2) the internal control has the positive influence on the financial report quality, (3) the quality of human resources has the positive impact on the financial report quality, (4) the accounting information system application effectiveness has the positive impact on the organisational commitment, (5) the internal control has the positive effect on the organisational commitment, (6) the quality of human resources has the positive influence on the organisational commitment, (7) the organisational commitment has the positive impact on the financial report quality, (8) the organisational commitment is not able to mediate the effect of the accounting information system application effectiveness on the financial report quality, (9) the organisational commitment can mediate the influence of the internal control on the financial report quality, and (10) the organisational commitment is not able to mediate the impact of the quality of human resources on the financial report quality.

Keywords:- Accounting information system, internal control, quality of human resources, organisational commitment, financial report quality.

I. INTRODUCTION

Technology development in the industrial world nowadays is clearly seen in a database and website-based accounting information technology, well known as cloud system, specifically offline and online accounting applications that are now used in various companies. With technological advances, now user could access it anywhere and anytime, including from the stakeholders point of view. These evolution then encourages us to study even more to compensate transformation to avoid outmoded. Under the rapid development of technology in a globalization era, the existence of a technology-based information system could provide benefits to a company, that affects the management stuff of a business agencies and reduces fraud that occurs in every company with a secure and systematic information system technology to restrict fraudulency.

Within the amount of a problems that occur, humans then create and develop qualified information system technology to assist employees for doing their jobs, working efficiently and less time consuming. One of the problem faced by several companies is the accounting records problem that are less effective to execute business processes company and more time consuming than it should be for resulting inaccurate report. In Kurniawan's research (2011), he revealed that one of the supporting factors for the financial report quality is the accounting information system, where financial report are produced from a proper input, fit process and proper output. The relation between accounting information system and financial report quality also based on Government Regulation Number: 24 of 2005, the information presented in the financial report have a general purpose to supply the required information from all user category.

Aside from accounting information system, one of the factors that determine financial report quality is internal control. The Financial Accounting Standards Board (FASB) has recognized that internal control system get involved in the report process and contributes to creating more effective corporate governance practices (FASB, 2000). To acquire qualified financial report quality, not only the accounting system is needed, but also the company's internal control system itself must work properly. Internal control provides reasonable assurance of accurate business information for the company's success. Asset maintenance along with

accurate assets frequently get involved one another, since employee who have intention to misappropriate assets or commit fraud also must to dissemble this by adjusting the accounting records. Weak internal control makes it difficult to detect fraud/inaccuracy in the accounting process, thus audit evidence obtained from accounting data becomes incompetent (Winidyaningrum, 2009).

Besides internal control that implemented as a preventive action of fraud, the other thing that minimize fraud is the organisational commitment. Qualified financial management interrelated with human resources role in an organization. Sedarmayanti (2009) said that human resources are the main assets of an organization which are the planners and the active excutant of every organisational activity. Financial report done by human resources therefore companies out there need qualified human resources for preparing financial report. Human resources quality itself is the ability of human resources to perform the tasks and responsibilities given to them with adequate education, training and experience (Kharis, 2010). In terms to improve the financial report quality, there is another thing that needs to be considered, that is increasing the involvement standard for each of the organisational members. For higher member involvement in the organization, one of the factors is to increase the organisational commitment. Worker with higher commitment tend to have more effort in assist to organisational goals achievement, such as by spend their time and space to process available information to prepare financial report to be relatively more precise.

Research related to the financial report quality needs to be considered while presenting and report for the stakeholders to be more integrated in delivering more accurate information for decision makers. Several previous studies have analyzed the relationship between factors that can affect financial report quality, as in the previous research researched by Infantriani (2021), explaining that there is a relationship between the financial report quality towards work experience and training factors that have positive relationship. Another research related to the financial report quality has also been researched by Rahmayani (2018) which explained that there is a positive impact between human resource competence, the use of information technology and data reconciliation on report quality.

This study develops several previous research that examine the factors which affect the financial report quality. The difference between this research and other previous research is in the research location, the research variables i.e the Effectiveness of Accounting Information System (AIS), Internal Control and Human Resources Quality and the Organisational Commitment as the intervening variable. The variable addition of the Organisational Commitment in this study is assumed to have an impacts on other variables that influence the quality of the financial report made. This research also needs to be conducted to observe the various advantage of applications or software implementation in each company that has been handled. Research related to financial report quality is still being studied until now to determine the relationship of other factors that can have a

positive influence, thus it can be implemented to improve the financial report quality.

II. LITERATURE REVIEW

A. Contingency Theory

This study is supported by Contingency Theory for being the fundamental for manifesting the effectiveness of accounting information system. According to Contingency Theory, the effectiveness of accounting information system is influenced by the impacts of technology, environment and organisational structure. The impacts of technology is related to the implement of information system in the company whereas the impacts of the environment and organisational structure are closely related to the company's worker.

Contingency Theory is a concept defined by (Drazin and Van de Ven 1985). This theory proposes three important approaches in contingency research that consist of selection, interaction and system. In general, Contingency Theory states that organisational effectiveness is a compatibility function between the environmental system in which an organization operates. Contingency Theory is the first and best-known tool for explaining variations in organisational structure.

B. Stewardship Theory

Stewardship Theory indicates a situation wherein management is impassive by individual goals although the main results aim for the organization's benefit (Donaldson and Davis, 1991). The theory assumes that there is a strong relationship between satisfaction and success in the organization. As for Agency Theory (Jensen and Meckeling, 1976) argues that company management as an agent for shareholders. Agents will perform rationally for their own importance and the opportunist (Einsenhart, 1989), with the result they distrusted to fully perform on principal behalf.

This research will amplify how the effectiveness of applying accounting software for improving the quality of company's financial report. The users of the application role as Stewards, agents who have required to provide useful information for the organization and users of company financial information. The implications of this study illustrate that Stewards in companies will be collective and cooperative. By way of explanation, management and internal auditors collectively and cooperatively direct all their capabilities and quality for establish internal control effectively to produce qualified company's financial report information.

C. Agency Theory

Agency Theory intends to solve two problems that occur in agency relationships. One of them is the problem that arises when the desires or goals of the principal and the agent conflict, in addition when the principal have difficulties to trace agent's behavior. Agency Theory also analyzes contractual arrangements between two or more individuals, groups or organizations. One principal creates a contract, either implicitly or explicitly, with another agent, therefore it expected that the agent will perform tasks due to

principal's urge. According to Alchian and Demsetz (1972), the focus of this theory is to determine the most efficient contract to regulate principal-agent relationships based on assumptions about human behavior such as self-interest, rationality constraints, risk avoidance, members conflict within the organization and information as a commodity which can be traded.

D. Decision-Usefulness Theory

Since 1954, this theory has been known as The Decision-Usefulness Theory of Accounting Information. According to Staubus (2000), it has become a reference for the preparation of the conceptual framework for the Financial Accounting Standards Board (FASB), that is the Statement of Financial Accounting Concept (SFAC) which applied in the United States. The theory of decision-usefulness of accounting information contains components that need to be considered by accounting information presenters with the result that the existing scope could meet the needs of decision makers who will use it.

The decision-usefulness theory is vastly relevant, because the Indonesian Government Accounting Standards (SPIP) adopt the characteristics of SFAC Number 2. However, Government Accounting Standards (Standar Akuntansi Pemerintahan in Indonesia) are based on four normative requirements, they are relevant, reliable, comparable, and understandable. For consistency characteristics, it becomes the part of the accounting principles and financial report.

E. Accounting Information System

According to Borhan and Bader (2018), Accounting Information System (AIS) is a system for identifying, measuring, collecting, analyzing, preparing, interpreting and communicating accounting information about certain entities within a certain organization of the company. Accounting information system are considered as a support used to perform managerial functions consist of planning, organizing, controlling and decision making, for better utilization of existing resources (Samer, 2016).

The problems faced in accounting information system are in the inputting data process or the applications used which have input, process and output system models. This case has been a system that command an input and output process. Likewise, it has been a system that it could command multiple inputs and outputs. Input is the component where the system is operated, whereas the output is the result of the operation or the input itself which become the goal, target and operating target of a system.

F. Internal Control

According to Wahyudi (2018), he argues that internal control is a method that contains several orders and rules to direct, supervise and protect organisational/company resources in order to avoid all forms of irregularities, misapplication and misappropriation. The purpose of internal control is to review the accuracy and reliability of accounting data. Accountability is a principle that must exist in government, where accountability could provide an overview of a situation that can be accounted for (Herawati,

2014). With the failure of the internal control system, it is possible for bias and leakage to be occur in the financial report, which indicated that the financial report not meet the quality characteristics. Bias can also be found by auditors in financial report such as non-compliance, imprudence, inefficiency and ineffectiveness.

G. Human Resources Quality

The required quality of financial report is also supported by the quality of adequate human resources within a corporate agency. According to some experts (Ariesta, 2013), the quality of human resources is the ability of human resources to perform tasks and responsibilities given to them with adequate school, education, training and experience. According to some experts, the competence of human resources in performing several functions, including accounting, shown by the level of responsibility and competence of these resources. Competence is a characteristic of someone who has skills, knowledge, and ability to execute a job (Nurillah, 2014).

H. Organisational Commitment

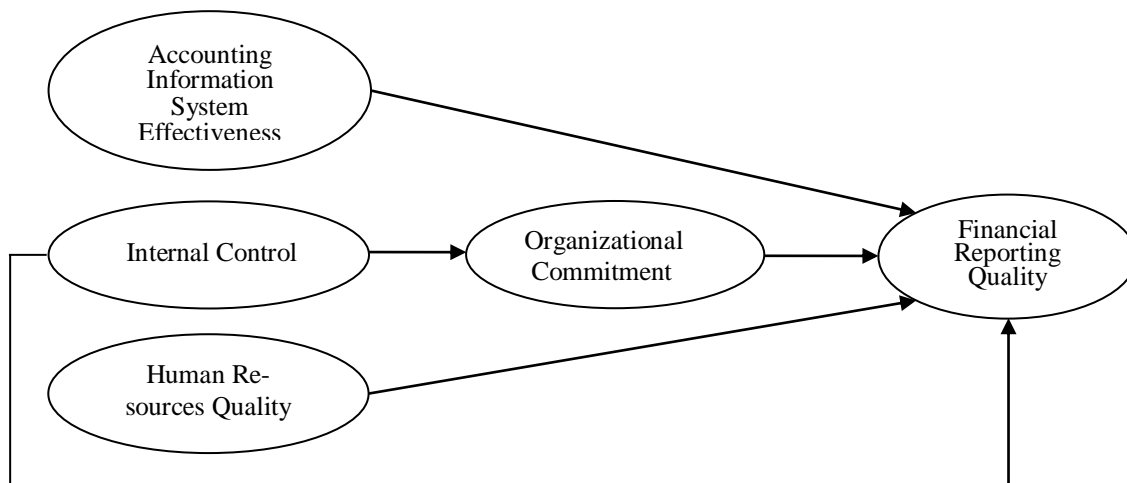
Organisational commitment is a condition to which an employee sides with a particular organization and its goals, along with the intention to maintain the organization membership (Ikhsan and Isaac, 2008). Organisational commitment is built within employee trust toward organisational values, employee willingness to help realize organisational goals and the loyalty to remain as members of organization. If employees feel attached by organisational values, they will be delighted at work, they have the awareness and responsibility, therefore they would be running the organization and prompt to report all the activities voluntarily by perform accountability to the public including financial accountability through financial report (Jaros, 2007).

I. Financial Report Quality

The standard wuality of financial report have several comprehensive principles which are neutral, consistent, comparable, relevant and reliable (Suryanto, 2015). Relevant is the information contained in it could affect user decisions in evaluating past or present incidents, predicting the future, along with confirming and correcting past work results. Reliable means that the information presented honestly, reliably, not misleading, does not contain material errors, presents fit with existing data and could be verified. Subsequently, this can be compared with other financial report in general and the previous period. The quality of the financial report has to be stated due to the understanding by the user based on the information presented.

J. Conceptual Framework and Hypothesis

Previous research and the theory stated lead to the following conceptual framework:



Gambar 1. Conceptual Framework

The accounting information system enable to turn and process large amounts of financial-related information quickly and precisely through the system used. Report generated for external investors and other participator have been computerizely regenerated and updated. The quality of the information system can also be a reference to the system used by the company in regulating either the goods or services generated (Mardini et al, 2022).

H₁ : The Effectiveness of Accounting Information System Application has a positive impact on The Financial Report Quality.

Government internal control is a way to direct, monitor and measure organisational resources that has an important role in preventing and detecting fraud and protecting organisational resources. Internal control is a process which influenced by the board of commissioners, management and other business unit personnel, which is designed to obtain reasonable assurance about the objective achievement in terms of financial report constraints, compliance with applicable laws and regulations, efficiently and effectively. Internal control does not only involve the review of the records, but also includes the assessment of various operational functions within a company. For this reason, a qualified internal control is required to assist the management control of a company (Binawati and Nindyaningsih, 2022). Stewardship Theory supports internal control variable, because the existence of internal control could ensure the protection of organisational funds, ensure effective and efficient asset management availability as well as in prevent fraud (Murti, 2022).

H₂ : Internal Control has a positive impact on The Financial Report Quality.

Human resource competence is the ability owned by employee related to knowledge, skills and attitudes in completing their performance in order to achieve the desired goals. Competent human resources will be able to complete

their work efficiently and effectively. The existence of human resource competence will support the timeliness of financial report execution (Pujanira and Taman, 2017).

H₃ : Human Resources Quality has a positive impact on The Financial Report Quality.

Organisational commitment related to the information system which represented by system characteristic, quality, outcome and user requirements. System characteristics reflect the three functions required by a system, that are storage, processing, communication and the costs incurred by the system. Quality is the integrity of a system used, while the outcome is divided into internal outcomes and external outcomes. On internal outcome, information system expected to produce accurate and complete information about a transaction, while on external outcome, information system could improve the company's image and service to the customers. User requirement themselves focus on the level of user engagement of a system.

H₄ : The Effectiveness of Accounting Information System Application has a significant and positive impact on Organisational Commitment.

Organisational commitment is one of the key elements in accountability. A good apparatus will have a good organisational commitment as well, being responsible for all activities performed in order to actualize a satisfactory service to becomes better in a future. This case is in line with the Stewardship Theory where the village fund management apparatus must have a high commitment to the organization to fulfill the obligations including community service, which is related to organisational commitment that affects the level of accuracy and performance speed.

H₅ : Internal Control has a positive impact on Organisational Commitment.

When employee efforts are recognized and rewarded through their work, they would have a tendency to become more committed in an organization. Qualified human resources are those who centralize on providing the best work results. According to Darmawan (2019), employees who are dissatisfied with their jobs cause them to experience injustice and psychological pressure at work. This statement raises the possibility of weakening organisational commitment. This leads to employee's trust that the organization will provide tangible and symbolic rewards for their efforts and commitment.

H₆ : Human Resources Quality has a positive impact on Organisational Commitment.

An organization that has a good commitment will produce accurate, relevant and reliable financial report (Shintia and Erawati, 2017). With a commitment to their organization, every employee will have awareness and responsibility for running their organization and prompt to report all their activities, including the preparation of financial report. This case is in line with the research of Mutiana et al (2017) which showed that the involvement, support and organisational commitment of each financial manager work unit (Satuan Kerja in Indonesia, better known as Satker) within the Religion Ministry of North Aceh Regency is sufficient to contribute the preparation of the Satker financial report.

H₇ : Organisational Commitment has a positive impact on The Financial Report Quality.

In company, implementation of financial information system has their own obstacle and defiance. Their successful is influenced by many aspects, including user involvement, leadership factors such as support, user training and education, organization environment, organisational size, characteristics role and assignments, task complexity etc. Support, satisfaction and benefit value for users as individual factors determine the success of implementing financial information system.

H₈ : The Effectiveness of Accounting Information System Application has a positive impact on The Financial Report Quality through Organisational Commitment.

Mowday et al (1979) stated that all employees with high organisational commitment makes it easier for an organization to realize adequate internal control in providing assurance to stakeholders about the reliability of financial report. In contrast, it would be difficult to actualize adequate internal control to ensure the quality of the financial report produced without high organisational commitment.

H₉ : Internal Control has a positive impact on The Financial Report Quality through Organisational Commitment.

Accounting comprehension level is also one of the factors that can affect the financial report quality. It requires proficient human resources with competence in their fields to produce consistent financial report which based on laws and regulations applied (Sasongko et al, 2017).

Comprehension of accounting will connect the way of thinking to perform and for decision making. Fundamentally, human utilize their knowledge as a guide in thinking, perform and making decisions within the organization. Workers who have a commitment to the organization and are based on an comprehension of accounting will try to actualize organisational goals in order to compile and produce qualified financial report.

H₁₀ : Human Resources Quality has a positive impact on The Financial Report Quality through Organisational Commitment.

III. RESEARCH METODOLOGY

Hypothesis testing is a statistical technique used to assess assumptions refers to the population based on sample data, to determine how far it could be accounted for (Dash, 2018). The research type is a correlational study. A correlational study is a study conducted to observe the relationship between two variables, where a correlation does not ensure causality, otherwise it is the causality that insure a correlation. Collecting data process in this study using a questionnaires tool, interviews and literature study. The research measurement utilized the Likert scale. The type of the research used quantitative research and applying statistical calculations which are formulated with numbers.

The scope of this research is employees/staffs who implement financial applications in Indonesia. The population of this study are mostly financial employees/staffs who use financial applications (accounting software). The sampling technique used in this study is non-probability sampling where the respondents are financial employees or staffs, business owners, directors and financial managers who are responsible for undertake the accounting process and preparing financial report using accounting software. Primary data is a data obtained directly from the object of a research.

The instrument's research utilized a questionnaire. This research questionnaire consists of several questions using a Likert scale with the following five alternative answers:

- Strongly agree answers given a weight of 5.
- Agree answers given a weight of 4.
- Less diasgree answers given a weight of 3.
- Disagree answers given a weight of 2.
- Strongly disagree answers given a weight of 1.

The collected data through the distribution of questionnaires will be processed by researchers in a quantitative form, by deciding the answer scores derived from the questions answered by the respondents, where the score assessment is based on the provisions of Sugiyono (2008: 108).

The data analysis techniques in this study utilized descriptive statistics, data quality tests (validity and reliability), Classical Assumption Tests (Normality, Heteroscedasticity and Multicollinearity Tests), Hypothesis Testing (Coefficient of Determination and Statistical T-Test)

and Sobel Test. The impact between variables is tested utilizing SPSS 24 software.

IV. RESULTS AND DISCUSSION

A. Interpretation of The Results

Data was obtained by questionnaires distribution via *Google Form* to the respondents in several regions of Indonesia. The respondents are the accounting employees in certain companies/agencies. The number of samples in this study is 200 respondents. The obtained respondent profile information is described as follows.

No.	Gender	Quantity	Percentage
1.	Male	82	41 %
2.	Female	118	59 %
Total		200	100%

Table 1: Respondent’s Gender (Processed primary data, 2021)

B. Descriptive Statistics

The accounting information system variable in this study contains statements which related to the effectiveness of implementing accounting information system. The average value of accounting information system variable with 7 indicators is 4,47 which categorized as very high value.

The internal control variable in this study contains statements which related to the internal control implementation. The average value of the internal control variable with 10 indicators is 4,29 which categorized as a very high value.

The human resources quality variable in this study contains statements which related to the profile, experience and skills of human resources (employees). The average value of human resources quality with 7 indicators is 4,26 which categorized as a very high value.

The organisational commitment variable in this study contains statements which related to the employee commitment of organization. The average value of the organisational commitment variable with 8 indicators is 4,15 which categorized as a high value.

D. Classical Assumption Test

A fit regression model has a normal distribution or equals to normal. The following shows the results of the normality test.

The financial report quality variable in this study contains statements related to employees comprehension of the financial report preparation and presentation. The average value of the financial report quality with 5 indicators is 4,47 which categorized as a very high value.

C. Data Quality Testing

Validity test was conducted to inspect whether the questions submitted in the questionnaire were valid or not. The results of the quality test conducted in this study are valid, which means that the questionnaire used is valid. The questions in this research questionnaire also required to be tested for reliability with the result that they are reliable. The variable is reliable if the *Cronbach's Alpha* $\geq 0,60$. The results of the reliability test on the questionnaire used in this study indicate *Cronbach's Alpha* $> 0,60$. Thus, it can be concluded that the questionnaire in this study could be relied upon as a measuring tool.

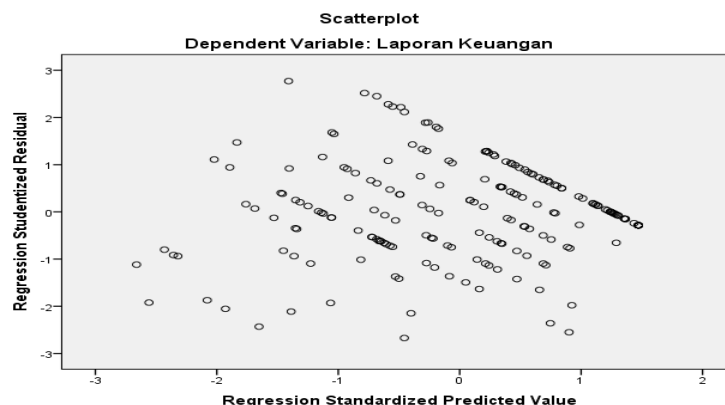


Fig. 2: P-P Normality Test Plot (Processed data using SPSS, 2022)

The figure above shows that the data in this study are normally distributed. This is indicated by patterns that follow diagonal lines. Apart from the normal P-P plot, the

normality test was also examined by observe at the *Kolmogorov-Smirnov* value. The following presents the results of the *Kolmogorov-Smirnov* normality test.

		Unstandardized Residual
N		200
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,67785535
Most Extreme Differences	Absolute	,053
	Positive	,048
	Negative	-,053
Kolmogorov-Smirnov Z		,745
Asymp. Sig. (2-tailed)		,636

Table 2: One-Sample Kolmogorov-Smirnov Test (Processed data using SPSS, 2022)

The results of the normality test in the table above show a significant *Kolmogorov-Smirnov* value of 0,636 > 0,05. This provides evidence that the data used is normally

distributed. Thus, it can be proceed to the hypothesis testing stage.

Model		Collinearity Statistics	
		Tolerance	VIF
1	Accounting Information System	,577	1,732
	Human Resources Quality	,742	1,347
	Internal Control	,433	2,307
	Organisational Commitment	,493	2,030

Table 3: Multicollinearity Test (Processed data using SPSS, 2022)

The results of the multicollinearity test above show that in the regression equation there is no correlation between the independent variables. This is proven by the

tolerance value which is not less than 0,10 and the VIF value which is not greater than 10.

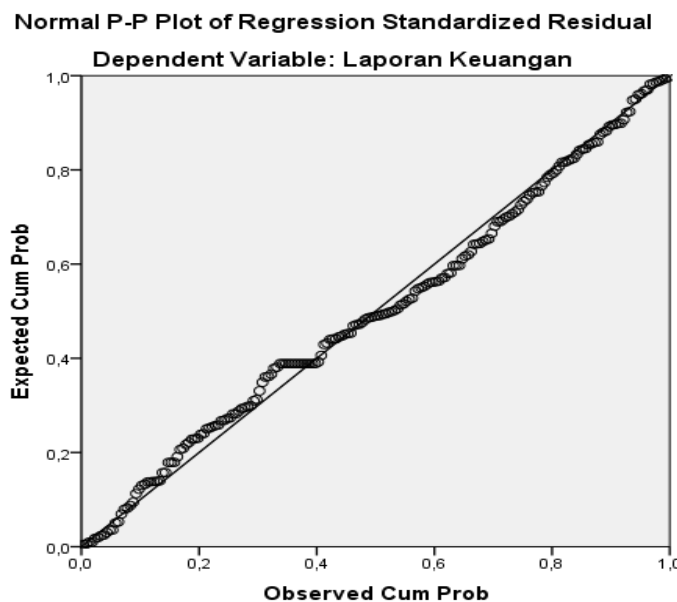


Fig. 3: Scatter Plot (Processed data using SPSS, 2022)

The results of the heteroscedasticity test by observe at the scatter plot indicate that there is no heteroscedasticity in the regression equation. This is proven by the absence of a clear pattern, along with the dots spread above or below zero on the Y axis.

E. Hypothesis Testing

The Equation 1 is used to answers hypotheses 1,2,3. The Equation 2 is used to answer hypotheses 4,5,6 and The Equation 3 is used to answer hypotheses 7,8,9 and 10.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.234	1.286		2.514	.013
	Accounting Information System	.163	.047	.201	3.488	.001
	Internal Control	.241	.029	.524	8.410	.000
	Human Resources Quality	.125	.034	.188	3.638	.000

a. Dependent Variable: Financial Report Quality

Table 4: Hypothesis Testing Results (T-Test) Equation 1 (Processed data using SPSS, 2022)

$$\text{Equation 1: } Y = 3,234 + 0,163 X1 + 0,241 X2 + 0,125 X3 + \epsilon$$

Based on Table 4 above, it could be seen that the significance value of the accounting information system is $0,001 < 0,05$ with a positive beta coefficient. This means that the accounting information system has a positive impact on the financial report quality with a $t_{\text{statistic}}$ of 3,488. Thus, Hypothesis 1 of this study is accepted. The result of this study are in line with the Contingency Theory that being the fundamental for manifesting the effectiveness of accounting information system. According to Contingency Theory, the effectiveness of accounting information system is influenced by the effects of technology, environment and organisational structure. Contingent factors indirectly create the necessity for the integration of information required for organisational coordination and control. Contingency Theory supports the implementation of the accounting information system effectiveness. The application of theory in accounting information system is closely related to technological effects, environmental effects, and organisational structure effects. Organisational structure, environment and information technology are the three important factors which are interconnected in improving organisational performance and effectiveness. This result is in line with the findings by Tawaqal and Suparno (2017) which stated that the better the implementation of the accounting information system in the system used, the relatively better the quality of the SKPD financial report for Banda Aceh City. However, this result is in contrast to the research by Sumaryanti et al (2020) said that there is no influence between the accounting information system and the financial report quality.

The significance value of internal control is $0,000 < 0,05$ with a positive beta coefficient. This means that internal control has a positive impact on the financial report quality with a $t_{\text{statistic}}$ of 8,410. Thus, Hypothesis 2 of this study is accepted. This result supports the Stewardship Theory which describes a situation wherein management is impassive by individual goals although the main results aim for the organization's benefit. Organisational success describes the utility maximization of actors and management. It indicates that maximizing the utility of both groups will ultimately maximize the individual's importance in the organization. Stewardship Theory in accounting

explains leadership constructs and communication patterns between shareholders and management. In this case, managements role as a Steward will work alliance with investors as a principle to achieve the common importance. A qualified internal control is an example conducted by management as a Steward in presenting qualified financial report. This result is certainly in accordance with the investors urge as a principle. This result also is in line with the research of Ade et al, (2020), Dalimunthe and Pane (2021), Hamimi et al (2021) which gave the result that internal control has a positive impact on the financial report quality. However, this result is in contrast to the research by Sumaryanti et al (2020) which found that there is no influence between internal control and the financial report quality in Indonesia.

The significance value of human resources quality is $0,000 < 0,05$ with a positive beta coefficient. This means that human resources quality has a positive impact on the financial report quality with a $t_{\text{statistic}}$ of 3,638. Thus, Hypothesis 3 of this study is accepted. This result supports Agency Theory. Agency Theory explains the contractual structure between the principal and the agent. One principal makes a contract, either implicitly or explicitly, with another agent, therefore it expected that the agent will perform tasks due to principal's urge. In this case, the human resources agent will perform in accordance with the urge of the company's management (principle) to satisfy the agreed contract. Within perform their duties as an agent, human resources in companies and government agencies certainly will mobilize all the skills they owned in order to achieve the company's goals. This result is consistent with research conducted by Sari et al (2020) which explained that human resource competency has a positive impact on the financial report quality at the Regional Financial and Asset Management Agency in Sawahlunto City. Likewise Ansyori and Andesto's research (2022) which explained that human resource competence has a positive impact on the financial report quality. However, it is different from the research by Sagara (2015) along with Dewi and Hoesada (2020) which stated that the competence of human resources does not affect the financial report quality.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,120	2,616		,046	,963
	Accounting Information System	,360	,095	,242	3,798	,000
	Internal Control	,382	,058	,452	6,562	,000
	Human Resources Quality	,181	,070	,148	2,592	,010

a. Dependent Variable: Organisational Commitment

Table 5: Hypothesis Testing Results (T-Test) Equation 2 (Processed data using SPSS, 2022)

$$\text{Equation 2: } Z = 0,120 + 0,360 X1 + 0,382 X2 + 0,181 X3 + \varepsilon$$

Based on Table 5 above, it can be seen that the significance value of the accounting information system is $0,000 < 0,05$ with a positive beta coefficient. This means that the accounting information system has a positive impact on organisational commitment with a $t_{\text{statistic}}$ of 3,798. Thus, Hypothesis 4 of this study is accepted. This result supports the Contingency Theory. The Contingency Theory is the fundamental for manifesting the effectiveness of accounting information system. According to Contingency Theory, the effectiveness of accounting information system is influenced by the effects of technology, environment and organisational structure. In this case, the commitment is the part of the company's organisational structure. The organisational structure is interconnected from the employees who work for the company. Employees as users will implement an accounting information system according to commitments, one of them with implementing an accounting information system effectively. The better the individual performance are, the better the commitment will be. This certainly affects the application of accounting information system. According to Tambunan et al (2019), accounting information system will work better if implemented cooperatively with organisational commitment. This result is in line with the findings of Andraria (2019) who found that one of the factors for creating a qualified accounting information system is organisational commitment.

The significance value of internal control is $0,000 < 0,05$ with a positive beta coefficient. This means that internal control has a positive impact on organisational commitment with a $t_{\text{statistic}}$ of 6,562. Thus, Hypothesis 5 of this study is accepted. This result is in line with Stewardship Theory. Stewardship Theory explains that indicates a situation wherein management is impassive by individual goals although the main results aim for the organization's benefit (Donaldson and Davis, 1991). The implementation of a qualified internal control is one of the commitments that must be satisfied by all company devices, including employees and management. Each employee with a high organisational commitment makes it easier for a company to actualize adequate internal control in providing assurance to the stakeholders about the reliability of financial report. Otherwise, it will be difficult to actualized adequate internal control to ensure the quality of the

financial report produced without high organisational commitment.

The significance value of human resources quality is $0,010 < 0,05$ with a positive beta coefficient. This means that human resources quality has a positive impact on organisational commitment with a $t_{\text{statistic}}$ of 2,592. Thus, Hypothesis 6 of this study is accepted. Competence is a requirement that must be satisfied by individuals in order to perform their main duties and functions properly. Competence includes everything that is embedded to behavior as a medium to improve performance. Competent employees have a positive commitment to the organization. Organisational commitment is a belief and strong support for the values and goals to be achieved by the organization or someone who joins an organization in a company that requires commitment within themselves. This result provides evidence that the presence of quality human resources will support the creation of organisational commitment. This result is in line with Sendogdu's research (2013) which found the results that human resources have a strong influence on organisational commitment. However, this result is in contrast from the research by Sari et al (2020) which found a negative impact between human resource competence and organisational commitment.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,225	1,274		2,531	,012
	Accounting Information System	,135	,048	,167	2,825	,005
	Internal Control	,212	,031	,460	6,759	,000
	Human Resources Quality	,111	,035	,167	3,213	,002
	Organisational Commitment	,076	,035	,140	2,191	,030

a. Dependent Variable: Financial Report Quality

Table 6: Hypothesis Testing Results (T-Test) Equation 3 (Processed data using SPSS, 2022)

Equation 3: $Y = 3,225 + 0,135 X1 + 0,212 X2 + 0,111 X3 + 0,076 Z \varepsilon$

Based on Table 6 above, it can be seen that the significance value of organisational commitment is 0,030 < 0,05 with a positive beta coefficient. This means that organisational commitment has a positive impact on the financial report quality with a $t_{statistic}$ of 2,191. Thus, the Hypothesis 7 of this study is accepted. Companies/agencies certainly need an employees who are committed to optimizing all the information they have. Company management and employees that have a high commitment to companies/agencies, tend to provide qualified financial information. Thus, qualified organisational commitment will produce reliable, accurate and relevant financial report. High organisational commitment will try to produce reliable financial report by encouraging member’s contribution in

achieving the expected goals. Strong organisational commitment believes that the work conducted has the same value as their beliefs (Lola and Meliana, 2020). High organisational commitment will produce reliable financial report without having to continuously get direction and action from the leadership since thr members have the same belief in organisational goals. This result is in line with the findings by Lola and Meliana (2020), Sari et al (2020) along with Ade et al (2020) which gave the result that organisational commitment has a positive impact on the financial report quality. However, this result is in contrast with the findings of Ansyori and Andesto (2022) which stated that organisational commitment does not affect the financial report quality.

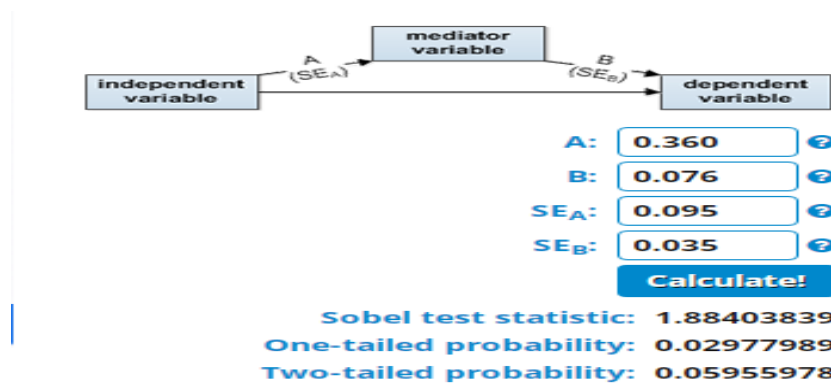


Fig. 3: Sobel Test Results of Accounting Information System on Financial Report Quality through Organisational Commitment

(<https://www.danielsoper.com/statcalc/calculator.aspx?id=31>)

Based on Figure 3 above, it can be seen that the significance value of the accounting information system is 0,059 > 0,05. This means that the accounting information system has no impact on the financial report quality through organisational commitment with a Sobel test value of 1,884. Thus, Hypothesis 8 of this study was rejected. This result provides evidence that organisational commitment is unable to mediate the impact of accounting information system on the financial report quality. In company, implementation of financial information system has their own obstacle and defiance. Their succesful is influenced by many aspects, including user involvement, leadership factors such as support, user training and education, organization environment, organisational size, characteristics role and assignments, task complexity etc. Support, satisfaction and benefit value for users as individual factors determine the

success of implementing financial information system. In other words, the implementation of the accounting information system in this study is not influenced by organisational commitment factors to improve the financial report quality, yet is influenced by the financial information system factors used, such as tasks, structure, technology, people, along with the process of implementing the financial information system. This result is in line with the findings by Lingga (2021) which explained that organisational commitment does not affect the success of accounting information system in preparing quality financial report. However, this research is not in line with the findings of Kalorbobir et al (2021), which explained that organisational commitment is able to mediate the influence of the financial system on the accountability of village financial management.

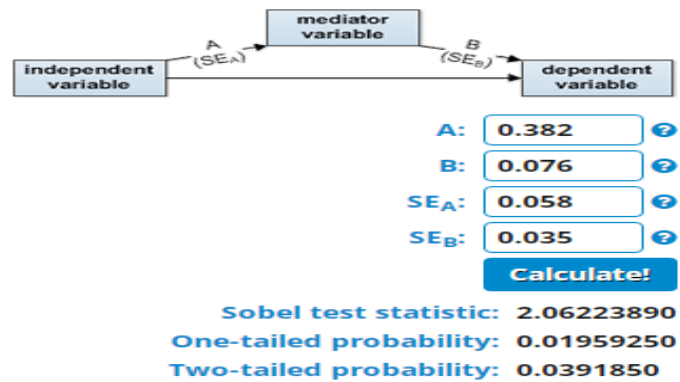


Fig. 4: Sobel Test Results of Internal Control on Financial Report Quality through Organisational Commitment

(<https://www.danielsoper.com/statcalc/calculator.aspx?id=31>)

Based on Figure 4 above, it can be seen that the significance value of internal control is $0,039 < 0,05$. This means that internal control has a positive impact on the financial report quality through organisational commitment with a Sobel test value of 2,062. Thus, Hypothesis 9 of this study is accepted. The implementation of qualified internal control is one of the commitments that must be satisfied by all company devices, including employees and management, to achieve the company's goals, specifically the presentation of quality financial report. This study provides evidence that one of the factors in creating qualified financial report is the

implementation of internal control accompanied by high commitment. The result of this study provide evidence that through organisational commitment, internal control will affects the financial report quality. Apart from being able to directly affect performance, internal control could also arise high organisational commitment in the financial report preparation, with the result under this commitment, it will also implicate for the tendency to increase the performance of the financial report compliler. Therefore companies/agencies must grow and increase their commitment to the organization.

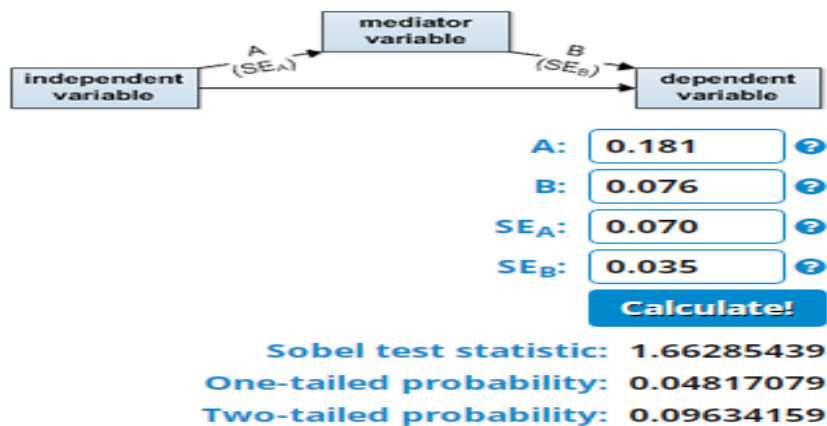


Fig. 5: Sobel Test Results of Human Resources Quality on Financial Report Quality through Organisational Commitment

(<https://www.danielsoper.com/statcalc/calculator.aspx?id=31>)

Based on Figure 5, it can be seen that the significance value of human resource quality is $0,096 > 0,05$. This means that human resources quality does not affect the financial report quality through organisational commitment with a Sobel test score of 1,884. Thus, Hypothesis 10 of this study was rejected. This result does not support the Agency Theory, which in this theory there is a contract between the principle and the agent. In this case, the commitment does not have indirect impact on human resources quality on the financial report quality. This imply that qualified human resources without cooperatively work with organisational commitment are also able to prepare reliable financial report. This is based on the fact that qualified human resources have sufficient skills, knowledge and experience that can be used as a tool for financial report preparation and

compilation. Organisational commitment has been embedded in someone who has quality. Therefore, indirectly without organisational commitment, these human resources will continue to do their best for the company. In other words, organisational commitment is not a factor that supports someone to present a qualified financial report. However, with the quality that a person has, they are able to actualize the company's goals. This result is not in line with the findings of Sari et al (2020) who found that organisational commitment is able to mediate the influence of human resource competence on the financial report quality at the Regional Financial and Asset Management Agency for the City of Sawahlunto.

V. CONCLUSION AND RECOMMENDATIONS

The conclusions from this study are 1) The effectiveness of accounting information system application has a positive impact on financial report quality. The implementation of a qualified accounting information system will produce relevant and reliable information to be utilized as a material for making a decisions, especially in financial report preparation. 2) Internal control has a positive impact on financial report quality. With internal control, management is able to provide good policies and procedures to be used to achieve common goals and present quality financial report. 3) Human resources quality has a positive impact on financial report quality, which means that a qualified human resources in accounting are highly required. 4) The effectiveness of accounting information system application has a positive impact on organisational commitment. Accounting information system would preferably implemented together with organisational commitment. 5) Internal control has a positive impact on organisational commitment. The implementation of a proper internal control is one of the commitments which must be satisfied by the entire of company devices, including employees and management. 6) Human resources quality has a positive impact on organisational commitment. The existence of human resources quality will support the establishment of organisational commitment. Employees with a high organisational commitment manner give a credence, have an intention to accept organisational goals and would be loyal to the organization. 7) Organisational commitment has a positive impact on financial report quality. Qualified organisational commitment will produce accurate, relevant and reliable financial report. High organisational commitment will try to produce reliable financial report by encouraging member participation in achieving the expected goals. 8) Organisational commitment is unable to mediate the impact of the effectiveness accounting information system application on financial report quality. The implementation of the accounting information system in this study is unaffected by organisational commitment factors to improve the financial report quality but affected by the financial information system factors used, such as tasks, structure, technology, and people, as well as the process of financial information system implementation. 9) Organisational commitment is able to mediate the impact of internal control on financial report quality. Internal control is conducted by a person/group of individuals who are committed within themselves. The commitment applied in the implementation of internal control helps in the qualified financial report preparation. 10) Organisational commitment is unable to mediate the impact of human resources quality on financial report quality. Organisational commitment has been embedded inside a qualified person. Thus, indirectly without organisational commitment, these human resources would persist to do their best for the company. In other words, organisational commitment is certainly not a factor that supports worker to present quality financial report.

The recommendations from this study are 1) The future research is expected to develop research by changing mediating variables or adding variables which related to the

financial report quality. 2) Companies/agencies are expected to be able to see the factors that affect the financial report quality by increasing the effectiveness of implementing accounting information system, internal controls and human resources quality. 3) Stakeholders are expected to be able to assess the condition of companies/agencies by observing the quality of the financial report presented based on the factors such as the effectiveness of implementing accounting information system, internal controls and human resources quality.

VI. LIMITATIONS

The limitations in this study are: 1) In collecting data process, the information provided by the respondents occasionally does not show the actual situation. This case occurs in consideration of diversity in speculation, assumptions and understanding of each respondent, along with the other factors such as the honesty factor in the respondent's opinions filling of the questionnaire. 2) There are diversity in the research results, thus this research have to be studied further.

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