

# The Influence of Human Resource Competence and Information Technology Utilisation on the Accuracy of Treasurer Accountability Reporting in the Jayapura Regency Government

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## ARTICLE HISTORY

Received: October 18, 2025

Revised: January 22, 2026

Accepted: January 26, 2026

## DOI

<https://doi.org/10.52970/grdis.v6i1.1802>

## ABSTRACT

This study analyses the influence of human resource competence and information technology utilisation on the accuracy of treasurer accountability reporting in the Jayapura Regency Government, as well as testing the role of organisational commitment as a moderating variable. The study uses a quantitative approach with an explanatory survey design. A sample of 160 respondents was determined using the Slovin formula, and data was collected through questionnaires administered to regional financial management officials/employees. Analysis was performed using multiple linear regression and interaction (moderation) tests with the aid of statistical software. The results show that human resource competence has a positive and significant effect on the accuracy of treasurer accountability reporting ( $p < 0.05$ ), and the use of information technology also has a positive and significant effect ( $p < 0.05$ ). Simultaneously, both variables have a significant effect on reporting accuracy ( $p < 0.05$ ).

**Keywords:** Human Resource Competence, Information Technology, Treasurer Accountability Reports, Organisational Commitment.

## I. Introduction

Local Government Financial Reports (LKPD) are a form of accountability report on regional financial management during a fiscal year. The general purpose of local government financial reports is to present information on the financial position, budget realisation, cash flow, and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation. The treasurer's accountability report in government agencies is an important document containing reports on the use and accountability of finances managed by the treasurer. This accountability report is prepared as a form of transparency and accountability in state financial management in accordance with applicable laws and regulations. In Indonesia, regional financial management is regulated by various regulations, such as Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, and Government Regulation Number 12 of 2019 concerning Regional Financial Management. These regulations emphasise the importance of submitting the treasurer's LPJ in a timely manner as part of efforts to improve

transparency and accountability in financial management. In addition, Permendagri No. 77 of 2020 was issued as a technical guideline to support more transparent, accountable, and efficient regional financial management. This regulation aims to improve the quality of regional financial management in order to support the achievement of good governance and clean government.

The timely submission of LPJ is not only an administrative obligation, but also has a broad impact on accountability, transparency, and effectiveness in regional financial management. LPJ submitted on time enables local governments to identify budget constraints early on, develop more accurate work plans, and increase public trust in government financial management. Conversely, delays in submitting LPJs can trigger various problems, such as obstacles in the audit process, recording errors, and potential budget misuse. LPJs are important documents in the state and regional financial management system, which serve to account for the use of the budget in accordance with applicable regulations. The timeliness of LPJ submission is one of the main indicators in assessing financial management performance in the government, including at the Jayapura Regency Government level. In Jayapura Regency, improving the quality of financial management is a priority to support the principles of good governance. The LPJ is prepared as a form of accountability of the local government to the community and stakeholders, as well as to comply with the provisions of laws and regulations. However, in practice, there are still obstacles in the preparation and submission of the LPJ, such as the treasurer's low understanding of reporting requirements, limited training, and technical constraints. This situation has resulted in delays in the submission of LPJs and has affected the evaluation of local government performance. To illustrate the empirical conditions of reporting timeliness, this study uses data on the issuance of Additional Money SP2Ds (TU) as an operational indicator directly related to the treasurer's accountability mechanism. The data is presented in Table 1.

**Table 1. Transaction Data for the Additional Funds (TU) Mechanism for the 2019–2023 Period**

No	Period/Year	Number of SP2D TU	Issuance of SP2D TU Nil		Percentage
			On Time	Exceeding Deadline	
a	b	c	d	e	$F = d / c$
1	2019	243	112	131	46%
2	2020	105	13	92	12%
3	2021	69	30	39	43%
4	2022	165	64	101	39%
5	2023	243	62	181	26%

Based on data on SP2D TU issuance transactions for the additional cash advance mechanism in the Jayapura Regency Government during the 2019 to 2023 period, there were fluctuations in the number of issuances and the level of timeliness. The number of SP2D TU issuances fluctuated, but the level of timeliness tended to be low and never reached 50% during those five years. In 2019, the timeliness percentage was still at 46%, but in 2020 it dropped dramatically to only 12%. Although there was a slight improvement in 2021 (43%) and 2022 (39%), the trend declined again in 2023 with only 26% timeliness. This shows that the majority of SP2D TU issuances were made beyond the specified deadline. Thus, it can be concluded that performance in terms of the timeliness of SP2D TU issuance still needs to be improved, given that consistency and time efficiency in regional financial management are very important to support accountability and smooth government operations. One of the main factors hindering the timely submission of treasurer accountability reports is human resource competence, such as the lack of understanding and technical skills of employees in compiling financial reports in accordance with government accounting standards. Many employees are still not proficient in using the regional financial information system, resulting in a slow reporting process that is prone to errors. In addition, limited training and technical guidance in preparing accountability reports also exacerbates this condition. The competence of human resources (HR) in managing financial reports is a key factor in creating financial integrity. Qualified and experienced human resources can understand accounting logic well, thereby producing financial integrity (Usman, Wirawan and Zulkifli, 2021).

Apart from limited human resources, information technology also has an influence on the delivery of financial reports, especially in terms of reliability and timeliness. Information technology is the use of a set of tools that help generate, manipulate, store, and deliver information. Information technology plays an important role in improving the efficiency and effectiveness of government administration, including in the preparation and delivery of Accountability Reports (LPJ). In addition to speeding up the preparation of LPJs, information technology also increases transparency in regional budget management. With a digital-based system, every financial transaction can be well documented and accessed by relevant parties for verification. Although information technology has many benefits in accelerating the submission of LPJ, the Jayapura Regency Government still faces a number of obstacles. One of the main obstacles is the limited technology infrastructure that is not evenly distributed across all OPDs. Several work units still face obstacles in accessing a stable internet network, so the use of online-based systems often encounters obstacles. In addition, the hardware and software used in regional financial management are often not updated, making them unable to support increasingly complex reporting requirements. Furthermore, technical obstacles such as system disruptions or server failures are also often the cause of delays in LPJ submission. Based on these conditions, the research problem is the low accuracy of treasurer accountability reporting in the Jayapura Regency Government, which is thought to be influenced by human resource competence and the use of information technology. In addition, organisational commitment is thought to play a role in strengthening or weakening the influence of these two factors on reporting accuracy. This study aims to analyse the influence of human resource competence and the utilisation of information technology on the accuracy of treasurer accountability reporting in the Jayapura Regency Government, as well as to examine the role of organisational commitment as a moderating variable in this relationship.

## II. Literature Review and Hypothesis Development

### 2.1. Accuracy in Treasurer Accountability Reporting

Treasurer accountability reports are a key instrument in the public sector financial accountability system because they serve as the basis for evaluation, auditing, and budgetary decision-making. Public accounting literature explains that accountability reports not only serve as administrative records, but also as evidence of transparency and compliance with financial management regulations (Mardiasmo, 2009; Halim and Kusufi, 2012; Mahmudi, 2016). Although some of these references are classic, the principles of accountability, reliability, and comparability of information are still the main references in current regional financial management practices. In the context of this study, accuracy in treasurer accountability reporting is understood as the ability to submit reports correctly, completely, and in accordance with procedures within the specified time limit. Accuracy in reporting is positioned as an output of an administrative process that is highly dependent on the quality of the implementers and the support of the system used.

### 2.2. Human Resource Competence

Human resource (HR) competence reflects an individual's ability to perform tasks through mastery of knowledge, skills, attitudes, and personal characteristics that support performance (Abdul, 2010; Philadelphia et al., 2020; Rimet & Nuraini Syaputri, 2024). In treasurer accountability reporting, HR competency is a crucial factor because the reporting process requires an understanding of regulations, accurate record-keeping, and the ability to manage documents and transaction evidence. Competency indicators such as knowledge, skills, attitudes, and motivation (Thoha, 2008) have direct implications for the accuracy of reporting. Competent employees tend to be able to minimise errors, complete reports on time, and comply with applicable procedures. Thus, theoretically, human resource competency is expected to improve the accuracy of treasurer accountability reporting.

*H1: Human resource competency has a positive effect on the accuracy of treasurer accountability reporting.*

### 2.3. Utilisation of Information Technology

Information technology plays an important role in supporting the efficiency and effectiveness of financial management through accelerated data processing, format standardisation, and improved information accuracy (Sutabri, 2014; Mulyadi, 2014). In the context of treasurer accountability reporting, the use of information technology enables a more consistent, integrated, and traceable recording and reporting process. Indicators of speed, consistency, accuracy, and system reliability (Sutarman, 2017) show that information technology can reduce dependence on error-prone manual processes. However, the literature also emphasises that the existence of technology alone is not sufficient; the positive impact of technology is highly dependent on the level of its utilisation in work activities. Therefore, the effective utilisation of information technology is expected to contribute to improving the accuracy of treasurer accountability reporting.

*H2: The utilisation of information technology has a positive effect on the accuracy of treasurer accountability reporting.*

### 2.4. Organisational Commitment

Organisational commitment describes the psychological attachment of employees to the organisation, which is reflected in their loyalty, willingness to make an effort, and desire to remain part of the organisation (Robbins, 2007; Handoko, 2008; Meyer and Allen in Yati Suhartini, 2018). In the context of public administration, organisational commitment is important because it influences the discipline, procedural compliance, and responsibility of employees in carrying out their duties. Employees with high commitment tend to utilise their competencies and technology more optimally to achieve organisational goals. Therefore, organisational commitment is positioned as a moderating variable that has the potential to strengthen the influence of HR competencies and the use of information technology on the accuracy of reporting.

*H3: Organisational commitment moderates the influence of HR competence on the accuracy of treasurer accountability reporting.*

*H4: Organisational commitment moderates the influence of information technology utilisation on the accuracy of treasurer accountability reporting.*

## III. Research Method

This study uses a quantitative approach with an explanatory survey design to analyse the influence of human resource competence and information technology utilisation on accuracy in treasurer accountability reporting, as well as to test organisational commitment as a moderating variable. The research was conducted in the Jayapura Regency Government, Papua Province, because it is relevant to the issue of treasurer accountability reporting and the implementation of the Regional Financial Management Information System (SIPKD). The originality of this study lies in testing the model in the context of the Jayapura Regency Government with a focus on financial management practitioners (treasurers, PPK, and PPTK), thereby filling the gap in empirical studies that are still limited to certain regional contexts and enriching the contextual evidence regarding the determinants of reporting accuracy in the local government environment.

### 3.1. Population and Sample

The research population consisted of 268 civil servants involved in regional financial management, including treasurers, financial administration officials (PPK), and technical activity implementation officials (PPTK). The sample size was determined using the Slovin formula with a 5% margin of error, resulting in a sample of 160 respondents. Respondents were selected purposively based on their position/function in financial management (treasurer/PPK/PPTK) and direct involvement in the accountability preparation/reporting process, so that the selected respondents were truly relevant to the research objectives. To minimise sampling bias, this study applied the following inclusion criteria: (1) respondents actively performing financial management functions in the current year, (2) directly involved in the treasurer's accountability reporting process, and (3) having a minimum of 1 year of service in the relevant work unit. In addition, the respondents came from several regional government agencies (OPD) so that the sample was not dominated by any particular unit and the findings were more representative.

### 3.2. Data Collection Methods

Data was collected through questionnaires as the primary data source, supported by observation and documentation as secondary data sources. Questionnaires were distributed directly (face-to-face) through the administrative coordinators at each OPD, and were accompanied by an online link (Google Form) to facilitate respondents who were unable to fill them out in person. Data collection was carried out in May–June 2025. To improve the quality of responses, the researchers included a research explanation sheet and respondent consent form. A total of 180 questionnaires were distributed, 165 were returned (response rate 91.7%), and 160 met the criteria for completeness for analysis.

### 3.3. Research Instruments and Variable Measurement

The research instrument used a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). The questionnaire items were developed based on theoretical indicators and adapted to the context of treasurer accountability reporting in local government. The number of items for each variable was as follows: human resource competence (10 items), IT utilisation (8 items), organisational commitment (9 items), and accuracy in treasurer accountability reporting (8 items). Variable measurement referred to the following indicators: human resource competence (knowledge, skills, attitude, personal characteristics, motivation), IT utilisation (speed, consistency, accuracy, reliability), organisational commitment (affective, normative, continuance), and reporting accuracy (timeliness and procedural accuracy/document completeness as required for verification). Before distribution, the instrument was reviewed (expert judgment) by two parties, namely lecturers/public sector accounting experts and regional financial management practitioners, to ensure content suitability a.

### 3.4. Validity and Reliability Test

The validity and reliability tests were conducted using SPSS version 25. Item validity was tested using item-total correlation (Corrected Item–Total Correlation) with the criteria of  $r\text{-count} > r\text{-table}$  and/or significance value  $< 0.05$ . Reliability was tested using Cronbach's Alpha with the criterion  $\alpha \geq 0.70$  as an indicator of good internal consistency. Items that did not meet the criteria (if found in the initial testing) were eliminated so that the instruments used in the main analysis had adequate measurement quality.

### 3.5. Data Analysis

Data analysis was performed using multiple linear regression to test the partial (t-test) and simultaneous (F-test) effects of independent variables on the dependent variable. To test the moderation of

organisational commitment, Moderated Regression Analysis (MRA) was used by adding interaction variables ( $X1 \times Z$  and  $X2 \times Z$ ) to the regression model. Prior to regression analysis, classical assumption tests were conducted, including normality, linearity, multicollinearity, and heteroscedasticity to ensure model feasibility. The multicollinearity criteria refer to VIF values  $< 10$  and Tolerance  $> 0.10$ , while heteroscedasticity was tested using the Glejser test with criteria  $p > 0.05$ .

### 3.6. Research Ethics Considerations

This study applied the principles of social research ethics: participation was voluntary, respondents gave their informed consent, the identities of respondents were kept confidential, and data was used only for academic purposes. Data was presented in aggregate form so as not to reveal the identities of individuals or specific work units.

## IV. Result and Discussion

### 4.1. Prerequisite Tests

#### a. Normality Test

Normality testing was conducted to determine whether the data used came from a normally distributed population or not. This test is a requirement that must be met in the application of multiple linear regression analysis. The results of data processing related to the normality test can be seen in the following table:

**Table 2. Normality Test Results**

No	Variable	Sig	Alpha	Distribution
1	Human Resource Competency	0.200	0.05	Normal
2	Utilisation of Information Technology	0.200	0.05	Normal
3	Organisational Commitment	0.187	0.05	Normal
4	Accuracy of Accountability Report Submission	0.200	0.05	Normal

Table 2 above shows that the significant value for the human resource competency variable is 0.200, the information technology utilisation variable is 0.200, the organisational commitment variable is 0.187, and the accuracy of accountability report delivery variable is 0.200, which is greater than 0.05. From the data processing results, it can be seen that the significant values of all variables are greater than the significance level used, alpha 0.05.

#### b. Linearity Test

The linearity test was conducted to ensure that the model used was appropriate for the relationship between the variables. This test aimed to determine whether the empirical relationship between the variables should be expressed in linear, quadratic, or cubic form. Through this test, the most appropriate function to describe the relationship between the variables in the model could be determined.

**Table 3. Linearity Test Results**

No	Variable	Sig	Alpha	Distribution
1	Human Resource Competency	0.664	0.05	Linear
2	Information Technology Utilisation	0.513	0.05	Linear
3	Organisational Commitment	0.677	0.05	Linear

Based on the results of the linearity test that has been conducted, a significance value greater than 0.05 was obtained, indicating a linear relationship. Thus, it can be concluded that human resource

competence, information technology utilisation, and organisational commitment have a linear relationship with the accuracy of accountability report delivery.

c. Heteroscedasticity Test

Heteroscedasticity testing was conducted to determine whether there were differences in residual variance between observations in a research model. The ideal model is free from cy. One method used to detect this is the Glejser test. The results of the cy test can be seen in the following table:

**Table 4. Results of the Heteroscedasticity Test**

No	Variable	Sig	Alpha	Distribution
1	Human Resource Competency	0.860	0.05	Non-Heteroscedasticity
2	Information Technology Utilisation	0.892	0.05	No Heteroscedasticity
3	Organisational Commitment	0.679	0.05	Non-heteroscedasticity

**Source: Research Results 2025**

Based on Table 4 above, it is known that the significance value for the human resource competency variable is 0.860, the information technology utilisation variable is 0.892, and the organisational commitment variable is 0.679. These three significance values are greater than alpha ( $\alpha = 0.05$ ). Thus, the heteroscedasticity test has been satisfied, and the data can be processed using multiple linear regression analysis.

d. Multicollinearity Test

The multicollinearity test aims to evaluate whether there is a correlation between independent variables in the regression model. If the independent variables are correlated, then these variables are not orthogonal. Variables are said to be orthogonal if there is no correlation or the correlation value is zero between independent variables. The method for detecting the presence of multicollinearity in a regression model is as follows:

**Table 5. Results of Multicollinearity Test**

No	Variable	VIF Value	Tolerance	VIF Limit	Description
1	Human Resource Competency ( $X_1$ )	1.022	0.979	10	No Multicollinearity
2	Use of Information Technology ( $X_2$ )	1.030	0.971	10	No Multicollinearity
3	Organisational Commitment ( $X_3$ )	1.021	0.980	10	No Multicollinearity

**Source: Research Results 2025**

The tolerance value calculation results indicate that no independent variable has a tolerance value less than 10%, meaning that there is no correlation between independent variables with a value greater than 90%. The variance inflation factor (VIF) calculation results also show the same thing: no independent variable has a VIF value greater than 10. Therefore, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

4.2. Research Analysis

In this study, data analysis was performed using multiple linear regression analysis to test the direct effect of independent variables (HR competence and information technology utilisation) on the dependent variable (accuracy of treasurer accountability report delivery). Furthermore, to test whether organisational commitment moderates the relationship between the independent and dependent variables ( ), a moderation

analysis was used by adding the interaction between the independent variables and the moderator to the regression model. The following are the results of the multiple regression analysis:

a. Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the effect of the independent variables, namely human resource competence and information technology utilisation, on the dependent variable, namely the accuracy of treasurer accountability report delivery. The purpose of this analysis was also to determine the extent of the effect of the independent variables on the dependent variable. The results of the multiple linear regression analysis are shown in the table below.

**Table 6. Results of Multiple Linear Regression Analysis**

Coefficients <sup>a</sup>						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.329	1.575		11,641	.000
	Human Resource Competency (X1)	.641	.075	.511	8,512	.000
	Information Technology Utilisation (X2)	.275	.048	.343	5,718	.000

a. Dependent Variable: Accuracy of LPJ Submission (Y)

Based on the multiple linear regression equation model shown in Table 5, the data testing obtained the following equation:

$$Y = a + b_1X_1 + b_2X_2 + e$$

$$Y = 18.329 + 0.641 X_1 + 0.275 X_2 + e$$

Based on the results of the equation, it is explained that:

- 1) The constant value (a) has a positive value of 18.329, which indicates that there is a positive influence between the independent variables and the dependent variable. This means that if all independent variables X1 and X2 are 0%, the value of the dependent variable (accuracy of LPJ delivery) is 18.329.
- 2) The regression coefficient for human resource competence (X1) of 0.641 indicates a positive influence; if human resource competence increases by 1%, the accuracy of LPJ delivery increases by 0.641, with other variables remaining constant.
- 3) The regression coefficient for information technology utilisation (X2) of 0.275 indicates a positive effect; if information technology utilisation increases by 1%, the accuracy of LPJ submission increases by 0.275, with other variables remaining constant.

b. Moderated Regression Analysis

The moderating variable in this study is organisational commitment. The regression analysis used in this study is multiple linear regression with moderating regression analysis for to determine whether organisational commitment can moderate the accuracy of treasurer accountability report delivery in the Jayapura Regency Government.

**Table 7. Results of Moderated Regression Analysis**

Coefficients <sup>a</sup>						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.291	1.566		11,677	.000
	Human Resource Competency (X1)	.549	.094	.438	5,831	.000
	Information Technology Utilisation (X2)	.234	.063	.292	3,734	.000
	X1X3	.008	.003	.113	1,259	.210
	X2X3	.005	.002	.052	.563	.574

a. Dependent Variable: Accuracy of LPJ Submission (Y)

Based on the moderated regression equation model presented in Table 6, the following equation is obtained:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_1X_3 + b_5X_2X_3 + e$$

$$Y = 18.291 + 0.549 X_1 + 0.234 X_2 + 0.008 X_1 X_3 + 0.005 X_2 X_3$$

Based on Table 7, the explanation of the regression coefficients is as follows:

- 1) The constant (a) has a value of 18.291, indicating that without independent variables and moderation, the accuracy of treasurer accountability reports increases by 18.291.
- 2) The coefficient for human resource competence is 0.549; every increase of one indicator in human resource competence will increase the accuracy of treasurer accountability reports by 0.549.
- 3) The coefficient for information technology utilisation is 0.234; every increase of one indicator in information technology utilisation will increase the accuracy of treasurer accountability report delivery by 0.234.
- 4) The moderation between human resource competence and organisational commitment has a coefficient of 0.008, indicating that the positive effect on the accuracy of treasurer accountability reports is reinforced by organisational commitment. Each increase in one indicator of organisational commitment will increase the effect of human resource competence on the accuracy of treasurer accountability reports by 0.008.
- 5) The moderation between information technology utilisation and organisational commitment has a coefficient of 0.005, indicating that the positive influence on the accuracy of treasurer accountability reports is reinforced by organisational commitment. Each increase in one organisational commitment indicator will increase the influence of information technology utilisation on the accuracy of treasurer accountability reports by 0.005.

#### 4.3. Research Hypothesis Test

##### a. T Test (Partial Test)

The T test in regression is a test used to determine the significance of the partial influence of independent variables on dependent variables. The test conducted was: the influence of human resource competence on the accuracy of treasurer accountability reports in the Jayapura Regency Local Government.

**Table 8. The Effect of Human Resource Competence (X1) on the Accuracy of Treasurer Accountability Report Submission (Y)**

Model Summary				
Model	R	R Square	Adjusted R-Square	Standard Error of the Estimate
1	.611 <sup>a</sup>	.374	.370	3.162
a. Predictors: (Constant), Human Resource Competence (X1)				

As indicated by the value of 0.370 in the Adjusted R Square column in the Model Summary table. In other words, the overall influence of human resource competence (X1) on the accuracy of treasurer accountability reports (Y) is 0.370 or 37 per cent. Meanwhile, the remaining 63 per cent is influenced by other factors outside this research model, such as the use of information technology, the quality of supporting infrastructure, internal control systems, organisational culture, workload, and leadership support. Furthermore, the results of the partial test of human resource competency (X1) on the accuracy of treasurer accountability reports (Y) can also be seen:

**Table 9. Partial Test of the Effect of Human Resource Competence (X1) on the Accuracy of Treasurer Accountability Reports (Y)**

Coefficients <sup>a</sup>						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	23.180	1.453		15,948	.000
	Human Resource Competency (X1)	.766	.079	.611	9,713	.000
a. Dependent Variable: Accuracy of LPJ Submission (Y)						

In the table above, the human resource competency variable (X1) obtained a value of 9.713 with a significance of 0.000, where  $0.000 < 0.05$ , so  $H_0$  is rejected and  $H_a$  is accepted, which states that "there is an influence of human resource competency on the accuracy of treasurer accountability report delivery in the Jayapura Regency Local Government". Next, we will look at the effect of information technology utilisation on the accuracy of treasurer accountability reports in the Jayapura Regency Local Government. This is shown in the table below.

**Table 10. Effect of Information Technology Utilisation (X2) on the Accuracy of Treasurer Accountability Report Submission (Y)**

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.493 <sup>a</sup>	.243	.238	3.477

a. Predictors: (Constant), Information Technology Utilisation (X2)

As indicated by the value of 0.238 in the Adjusted R Square column in the Model Summary table. In other words, the overall influence of information technology utilisation (X2) on the accuracy of treasurer accountability reports (Y) is 0.238 or 23.8 per cent. The remaining 76.2 per cent is influenced by other factors such as human resource competence in operating the system, availability of adequate technological infrastructure, hardware limitations, system disruptions, internet network quality, and technical support from the organisation. Furthermore, the results of the partial test of the utilisation of information technology (X2) on the accuracy of treasurer accountability reports (Y) can also be seen:

**Table 11. Partial Test of the Effect of Information Technology Utilisation (X2) on the Accuracy of Treasurer Accountability Report Submission (Y)**

Coefficients <sup>a</sup>						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	26.861	1.463		18,357	.000
	Information Technology Utilisation (X2)	.395	.055	.493	7,115	.000

a. Dependent Variable: Accuracy of LPJ Submission (Y)

In the table above, the variable of information technology utilisation (X2) obtained a value of 7.115 with a significance of 0.000, where  $0.000 < 0.05$ , so  $H_0$  is rejected and  $H_a$  is accepted, which states that "there is an influence of information technology utilisation on the accuracy of accountability report delivery by treasurers in the Jayapura Regency Local Government".

b. F Test (Simultaneous Test)

The F test is used to determine whether the regression coefficients of the independent variables simultaneously have a significant effect on the dependent variable. The F test can be performed by looking at the significance value of F in the ANOVA test output. If the significance value is less than 0.05, it can be stated that the independent variables simultaneously have a significant effect on the dependent variable. The following are the results of the tests performed:

**Table 12. Organisational commitment strengthens the relationship between human resource competence and the accuracy of treasurer accountability reports in the Jayapura Regency Government**

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.635 <sup>a</sup>	.404	.396	3.096

a. Predictors: (Constant), X1X3, Human Resource Competence (X1)

As indicated by the value of 0.396 in the Adjusted R Square column in the Model Summary table. In other words, organisational commitment strengthens the relationship between human resource competence and the accuracy of treasurer accountability reports in the Jayapura Regency Government as a whole by 0.396 or 39.6 per cent. Meanwhile, the remaining 60.4 per cent is still influenced by other factors such as differences in loyalty levels, motivation, and employees' perceptions of organisational values, so that not all individuals have the same strong commitment in carrying out administrative duties. In addition, structural factors such as the availability of accounting information systems, workload levels, technological limitations, and the effectiveness of supervisory mechanisms also greatly determine the accuracy of reporting, regardless of the level of organisational commitment. Furthermore, to see how organisational commitment strengthens the relationship between the use of information technology and the accuracy of treasurer accountability reports in the Jayapura Regency Local Government, the following test was conducted.

**Table 13. Organisational Commitment to Strengthening the Relationship between Information Technology Utilisation and the Accuracy of Treasurer Accountability Reports in the Jayapura Regency Local Government**

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.525 <sup>a</sup>	.276	.266	3,412
a. Predictors: (Constant), X2X3, Information Technology Utilisation (X2)				

As indicated by the value of 0.266 in the Adjusted R Square column in the Model Summary table. In other words, organisational commitment strengthens the relationship between information technology utilisation and the accuracy of treasurer accountability reports in the Jayapura Regency Government as a whole by 0.266 or 26.6 per cent. Meanwhile, the remaining 73.4 per cent is influenced by other factors such as limitations in available technology infrastructure, differences in the level of employee ability to operate the system, and technical constraints such as unstable internet networks or inadequate hardware.

#### 4.4. Discussion

- a. The influence of human resource competence on the accuracy of treasurer accountability reports in the Jayapura Regency Government

The results of this study indicate that human resource competence has a significant and positive effect on the accuracy of treasurer accountability reports in the Jayapura Regency Government. The magnitude of the effect shown in the Adjusted R Square column in the Model Summary table is 0.370 or 37 per cent. Furthermore, based on the analysis results, the t-value for human resource competence is 9.713 > t-table 1.97519 with a significance value of 0.000 < 0.05. Thus, hypothesis one H0 is rejected and Ha is accepted, which states that "there is an influence of human resource competence on the accuracy of the treasurer's accountability report in the Jayapura Regency Government".

However, the Adjusted R Square value of 37 per cent indicates that the human resource competency variable can only explain part of the variation in the accuracy of accountability report delivery. This indicates that there are other factors beyond competency that also influence the accuracy of reports, such as the use of information technology, internal control systems, organisational commitment, employee workload, and structural and bureaucratic conditions in the local government environment. The low R Square value may also be caused by external factors, such as technical regulatory limitations, policy changes, and organisational dynamics (e.g., employee rotation or budget constraints), which affect the consistency and quality of financial reports. In other words, although human resource competency is an important factor, the accuracy of accountability report submission still requires the support of a conducive system, technology, and organisational environment.

- b. The effect of information technology utilisation on the accuracy of accountability report delivery by treasurers in the Jayapura Regency Local Government

The results of this study indicate that the use of information technology has a significant and positive effect on the accuracy of treasurer accountability reports in the Jayapura Regency Government. The magnitude of the effect shown in the Adjusted R Square column in the Model Summary table is 0.238 or 23.7 per cent. Furthermore, based on the analysis results, the t-value for the use of information technology is 7.115 > t-table 1.97519 with a significance value of 0.000 < 0.05. Thus, the second hypothesis H0 is rejected and Ha is accepted, which states that "there is an influence of information technology utilisation on the accuracy of treasurer accountability reports in the Jayapura Regency Government". The Adjusted R Square value of 23.7 per cent indicates that the use of information technology can only explain a small portion of the variation in

the accuracy of treasurer accountability reports. This low value indicates that there are other factors beyond the use of technology that play an important role. These factors include human resource competence, organisational commitment, the effectiveness of internal control systems, compliance with regulations, and the prevailing organisational culture. In addition, external factors such as budget constraints, employee turnover, internet infrastructure disparities, and bureaucratic complexity can also affect the optimal use of technology in report preparation.

These findings are in line with Laudon's (2014) opinion that information technology provides important support in the rapid and accurate collection, processing, and reporting of financial data. With a good information system, government agencies can improve the efficiency of the reporting process and minimise errors in the delivery of financial data. In the context of accountability reports, information technology acts as a tool that accelerates the process of electronic input, validation, and reporting, thereby promoting timeliness and quality of the information delivered. Furthermore, according to Jogiyanto (2007), the use of information technology in organisations will increase the effectiveness of task implementation, accelerate the flow of information, and reduce dependence on manual processes that are prone to human error. In treasurer financial reporting, the use of computer-based financial systems such as SIPKD (Regional Financial Management Information System) is very helpful in recording transactions, tracking budget usage, and preparing reports in a timely manner and in accordance with regulations. Meanwhile, Wilkinson (2000) emphasises that accounting information technology plays an important role in the integration of financial and accounting data. According to him, the success of financial reporting is greatly influenced by how organisations integrate technology into every existing financial process. In local government, integrated information systems enable treasurers to compile reports in real time, increase transparency, and ensure that reports are accountable.

- c. Organisational commitment strengthens the relationship between human resource competence and the accuracy of treasurer accountability reports in the Jayapura Regency Local Government

The results of this study indicate that organisational commitment strengthens the relationship between human resource competence and the accuracy of treasurer accountability reports in the Jayapura Regency Local Government. Based on the results of the simultaneous F test, with a calculated F value of 29.852 and a table F value of 1.97519 with a significance value of 0.000, because the calculated F value of 29.852 is greater than the table F value of 1.97519 and the significance value of 0.000 is less than 0.05. Thus,  $H_0$  is rejected and  $H_a$  is accepted. This means that when employees have organisational commitment, they will be more responsive to the influence of supporting human resource competencies, thereby increasing the accuracy of treasurer accountability reports in the Jayapura Regency Government.

This finding is in line with the theory and opinion of Mowday, Steers, and Porter (1979), who define organisational commitment as the extent to which employees believe in organisational values, are willing to work hard for the organisation, and want to remain part of the organisation. According to them, employees with high commitment will show loyalty, initiative, and a great sense of responsibility in carrying out their duties, including preparing financial reports accurately and on time. Luthans (2011) states that organisational commitment is a form of work attitude that reflects emotional attachment, trust, and readiness to contribute to the success of the organisation. In the context of treasurer accountability reporting, strong commitment will make employees more responsible and sincere in using their competencies to fulfil their administrative obligations accurately and on time.

- d. Organisational commitment strengthens the relationship between the use of information technology and the accuracy of treasurer accountability reporting in the Jayapura Regency Local Government

The results of this study indicate that organisational commitment strengthens the relationship between the use of information technology and the accuracy of treasurer accountability reports in the Jayapura Regency Government. Based on the results of the simultaneous F test, the F count value is 53.124

and the F table value is 1.97519 with a significance value of 0.000. This is because the F count value of 53.124 is greater than the F table value of 1.97519 and the significance value of 0.000 is less than 0.05. Thus, H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. This means that when employees have organisational commitment, they will be more responsive to the use of supporting information technology, thereby increasing the accuracy of treasurer accountability reports in the Jayapura Regency Government. This finding is in line with Laudon's (2014) opinion, which states that the utilisation of information technology does not only depend on infrastructure and software, but also on organisational support, including attitudes, culture, and the commitment of human resources within it. If employees do not have commitment to the organisation, even sophisticated technology will not be used optimally. Wilkinson (2000) adds that the success of accounting information systems ( ) is greatly influenced by organisational behaviour and the values held by its implementers. In this case, organisational commitment is an important bridge between information technology systems and their practical implementation in financial reporting.

## V. Conclusion

Based on the results of this study, several important conclusions can be drawn. First, human resource competence is proven to have a positive and significant effect on the accuracy of treasurer accountability reports in the Jayapura Regency Local Government. This is indicated by a significance value of 0.000, which is lower than the threshold of 0.05. These findings suggest that higher levels of knowledge, skills, and abilities among human resources contribute to more accurate and reliable accountability reporting. Second, the use of information technology also shows a positive and significant influence on the accuracy of treasurer accountability reports in the Jayapura Regency Government, as reflected by a significance value of 0.000 < 0.05. This indicates that effective utilization of information technology systems supports better data processing, reduces errors, and enhances the timeliness and precision of financial reporting.

The study finds that human resource competence has a positive and significant effect on the accuracy of treasurer accountability reports when moderated by organizational commitment in the Jayapura Regency Local Government. With a significance value of 0.000 < 0.05, this result implies that strong organizational commitment strengthens the role of human resource competence in improving report accuracy. Lastly, the use of information technology also has a positive and significant effect on the accuracy of treasurer accountability reports when organizational commitment acts as a moderating variable. The significance value of 0.000 < 0.05 indicates that organizational commitment enhances the effectiveness of information technology utilization, leading to more accurate accountability reports within the Jayapura Regency Local Government.

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