

The Effect of Information Technology Utilization, Human Resource Quality, and the Role of Organizational Commitment on the Quality of Financial Statements of PT. Dua Kelinci

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ABSTRACT

The purpose of this study was to analyze the effect of information technology utilization, the quality of human resources, and the role of organizational commitment on the quality of PT Dua Kelinci's financial statements. This research method is quantitative. The population in this study were employees of PT. TWO KELINCI. The sample technique used in this study was to conduct a survey. The number of research samples was determined using the Slovin formula, based on this formula, the number of samples obtained was 96. The type of data used is primary data. The data collection technique uses two approaches, namely interviews and questionnaires. The data analysis techniques used in this research are multiple linear regression analysis and moderated regression analysis. Data quality checks and classical assumption tests must be completed before performing regression analysis to verify that the regression model meets valid requirements, namely reliability, normality, multicollinearity, autocorrelation, and heteroscedasticity. The result of this study is that the utilization of information technology has a positive effect on the quality of financial statements. The quality of human resources has a positive effect on the quality of financial reports. The role of organizational commitment has a positive effect on the quality of financial reports.

Keywords: Quality of Financial Statements, Quality of Human Resources, Utilization of Information Technology, Role of Organizational Commitment.

ABSTRAK

Tujuan penelitian ini ialah menganalisis pengaruh pemanfaatan teknologi informasi, kualitas sumber daya manusia, dan peran komitmen organisasi terhadap kualitas laporan keuangan PT. Dua Kelinci. Metode penelitian ini ialah kuantitatif. Populasi dalam penelitian ini adalah karyawan PT. DUA KELINCI. Teknik sampel yang digunakan dalam penelitian ini adalah melakukan survei. Jumlah sampel penelitian ditentukan dengan menggunakan rumus Slovin, berdasarkan rumus tersebut, diperoleh jumlah sampel sebanyak 96. Jenis data yang digunakan yaitu data primer. Teknik pengumpulan data menggunakan dua pendekatan yaitu wawancara dan kuesioner. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dan analisis regresi yang dimoderasi. Pemeriksaan kualitas data dan uji asumsi klasik harus diselesaikan sebelum melakukan analisis regresi untuk memverifikasi bahwa model regresi memenuhi persyaratan valid yaitu reliabilitas, normalitas, multikolinearitas, autokorelasi, dan heteroskedastisitas. Hasil penelitian ini ialah bahwa pemanfaatan teknologi informasi berpengaruh positif terhadap kualitas laporan keuangan. Kualitas SDM berpengaruh positif terhadap kualitas laporan keuangan. Peran Komitmen organisasi berpengaruh positif terhadap kualitas laporan keuangan.

Kata kunci: Kualitas Laporan Keuangan, Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Peran Komitmen Organisasi

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PENDAHULUAN

PT Dua Kelinci is one of the state-owned enterprises (SOEs). Initially, it was a home-based business that exclusively repackaged peanuts from farmers. These nuts were packaged under the trademark "Sari Gurih" for its peanut products, and the company started using the two rabbits design that is still famous today. PT Dua Kelinci has a mission of "prioritizing customer satisfaction", PT Dua Kelinci can appear as a leading crispy peanut company in Indonesia. The quality of PT Dua Kelinci's financial statements is quite good.

Financial reports are one way the company shows that a company is overseeing its finances (Tabu et al., 2023). Financial statements are the output and final result of the accounting process. The company's financial statements are an important component in realizing financial management accountability to the public (Goo et al., 2019). The agreed outcome to improve transparency and accountability in the management of state finances, both state- and local-owned, shows accountability in financial records as well as state finances. Accountability usually refers to an individual or organization's responsibility for tasks such as reports, administration, and bookkeeping.

According to Government Regulation Number 24 of 2005 concerning Government Accounting Standards, the criteria and components that make up the quality of information that makes information in government financial reports have value or benefit consist of: 1. Relevant, financial statements are considered relevant if the data contained in them can assist in the analysis of current or past events, prediction of future events, and confirmation or correction of past evaluation results. Relevant data includes the following: Reliable, the financial statements are free from errors and misunderstandings, and offer accurate and reliable information. While the knowledge may be useful, if it is unreliable, its use can be detrimental. Three qualities determine reliable information: honest reporting, verifiability, and objectivity; 3. Comparable, financial statements that have information that can be compared with the financial statements of the previous period or other reporting financial statements as a whole will be more helpful; 4. Understandable, the information in the financial statements is easily understood by users.

This research was conducted to determine the quality of financial reports which are considered to be strongly influenced by the use of technology, the quality of human resources, and organizational commitment. Information technology is an important and very useful technology for those who are interested in this technology, one of which is the Company. Companies use technology as a tool to process data into information and the process of distributing this data/information within the boundaries of space and time. Information technology includes computers, software, databases, networks, e-commerce, and other types related to technology. The system will function properly if there is information about the use of technology that ensures the system operates as planned, supporting the quality of the Company's financial reporting (Arif, 2017).

The opinion shows how information technology can help the communication process of individuals, especially in penetrating time and space. The focus is on obtaining effective distance communication tools, such as instruments, or information technology such as computers and other supporting tools. Information will be more useful if it meets qualitative characteristics.

The ability of human resources to carry out the tasks and responsibilities assigned to them with adequate education, training, and experience is known as the quality of human resources (Zulpahmi et al., 2023). The provision of financial reports will be affected by staff who do not understand their roles and functions, as well as data processing issues. Although the company's current human resources are of high quality and supported by technology, sometimes they fail to produce significant performance improvements (Br Hombing et al., 2020).

Leaders of companies, both large and small, always expect growth and progress in the long term. By managing the existing workforce, both lower and upper levels, companies can achieve their goals (Maharani & Agustin, 2021). Because human resources are an

important asset for the company, the role of human resources can be measured from work productivity and the quality of work produced. The competitiveness of a company depends on the strength of its human resource knowledge.

Commitment to an organization can be understood as an attitude or behavior that a person shows toward the organization by showing loyalty to the achievement of its vision, mission, values, and goals (Andrianto & Rahmawati, 2018). Commitment is very important for a person. The depth of one's commitment can measure the level of consistency and responsibility, whether it is easy or difficult, pleasant or difficult, light or heavy. Without commitment, there will be no consistency (Maksyur et al., 2015).

Organizational commitment greatly influences whether an employee remains a member of the organization (retention) or leaves to pursue another job (rotation). This means that commitment is an attitude that reflects employee loyalty to the organization and is a continuous process that must be followed by organizational participants to express their concern for the organization and its continued success and welfare.

The purpose of this study was to analyze the effect of information technology utilization, quality of human resources, and the role of organizational commitment on the quality of financial reports of PT. Dua Kelinci.

LITERATURE REVIEW

Resource Based View Theory

The Resource Based View (RBV) theory was first developed by Wernerfelt (1984). RBV theory assumes that a company's resources and capabilities are important to a company because they are the main foundation or foundation of a company's competitiveness and performance. Assumptions from RBV theory. This relates to how a company can compete with other companies by managing available resources by the company's capabilities and achieving a competitive advantage for the company (Shofa et al., 2022).

A company that can effectively utilize its resources to create something that this company has an advantage over other companies. These benefits come in the form of superior corporate profitability as well as superior environmental performance. Some advantages of a firm can help it compete with other firms. A firm has an advantage, and its firm value increases when it successfully competes with other firms.

Information Technology

Information technology provides opportunities and helps improve the company's capabilities in the era of globalization. Technology is the impact of increasing globalization in corporate life, increasing business competition, etc (Nurdin et al., 2024).

Information Technology Utilization is the use of electronic devices to help someone complete their tasks / work more easily. According to Pratama & Yahya (2019), technology utilization relates to the way companies and organizations plan and manage information technology to achieve benefits, potential, and effectiveness. In general, a collection of information systems used in a company is referred to as information technology. Information technology can assist regional financial management and deliver the results of government financial reports to the public (PP No. 56 of 2005 concerning Regional Financial Information Systems). Mutiana et al (2017) found that increasing the use of information technology in an organization leads to an increase in the quality of financial statements.

Quality of Human Resources (HR)

Quality is the key to good performance. The quality of human resources is needed so that financial reports can meet qualitative criteria so that the resulting financial reports are of quality and useful for decision-making (Suleman et al., 2019). According to Shofa et al (2022) Basically, human resources (HR) are a very important component for planning, implementing, and controlling the entity concerned and the abilities that must be possessed by an apparatus in the form of knowledge, skills, attitudes, and behavior

required in carrying out their duties. In organizations, human resources (HR) are the knowledge, skills, and abilities of individuals that can be used to produce professional services and economic benefits (Tampubolon & Hasibuan, 2019). According to (Sulaiman & Nurharjati, 2022) professional human resources allow someone to complete their tasks or work on time. By having high-quality and experienced employees in financial accounting, they can create and present good financial reports for a company.

Organizational Commitment

Organizational commitment is the degree to which an employee sides with an organization and its goals and intends to remain a member (Djawang et al., 2020). The basis of organizational commitment is the worker's belief in the values of the organization, the worker's courage to achieve organizational goals, and loyalty to remain part of the organization. If a worker feels his soul is tied to the values of the organization, he will feel happy at work, so he will feel responsible and know how to run the organization (Tabu et al., 2023). They will also be motivated to voluntarily report all organizational activities, including financial accountability through financial reports.

Quality of Financial Statements

According to (Ayem & Amahala, 2023) financial statements are records of the financial information of a particular company or organization during a certain reporting period. According to IAI (2017), financial statements are a collection of compiled information that includes the performance and financial position of an entity. The financial statements hold information about the company's finances during the accounting period. High-quality financial reports indicate that the financial information presented by an entity is by applicable accounting standards (Goo et al., 2019). High-quality financial reports also indicate that the information provided in them can be used by people who make decisions.

Hypothesis Development

The Effect of Information Technology Utilization on the Quality of Financial Statements

In the context of better regional financial management and the provision of Regional Financial Information (IKD) for public services, the Central Government and Local Governments are tasked with developing and utilizing advances in information technology.

Information technology is developing rapidly, and this can open up opportunities for various parties to manage and use access to accurate and timely regional financial data. The task of Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems regulates how governments and local governments utilize information technology. Fathia et al., (2020) suggest that the use of information technology affects the quality of financial reports.

H1: Information technology utilization affects the quality of financial statements.

The Effect of HR Quality on the Quality of Financial Statements

The preparation of procedures and the expected results of financial reports will certainly be influenced by the quality of human resources. Everyone has unique skills, therefore their high or low competence in their field will have an impact on how well they perform and contribute to the financial report production process. If HR is in charge, errors or mistakes may occur because the personnel in charge of the field are less skilled so they are unable to carry out tasks in their role.

Everyone should have the necessary skills in accounting to reduce the possibility of errors or mistakes in preparing financial statements according to applicable requirements. The extent to which resources have applied knowledge relevant to their activities determines whether those resources will succeed or fail in practicing their skills.

Satriawan & Dewi, (2020) suggest that the quality of human resources affects the quality of financial reports.

H2: The quality of human resources affects the quality of financial statements.

The Effect of the Role of Organizational Commitment on the Quality of Financial Statements

Employees' belief in company ideals, their willingness to contribute to achieving company goals, and their loyalty to the organization are the foundation of their commitment. Strong support and belief in the ideals and goals of the organization is an indication of commitment. Talent, intelligence, or skills are not related to commitment.

For an organization to experience a successful transition, top management commitment is not the only requirement employees must also be able to adjust to the new accounting system. Every employee who is committed to the organization will be responsible for managing it and inspiring him to report all his actions, including the preparation of financial statements. Mutiana et al., (2017) suggest that the quality of human resources affects the quality of financial statements.

H3: The role of organizational commitment affects the quality of financial statements.
Kualitas Laporan Keuangan

Framework of Thought

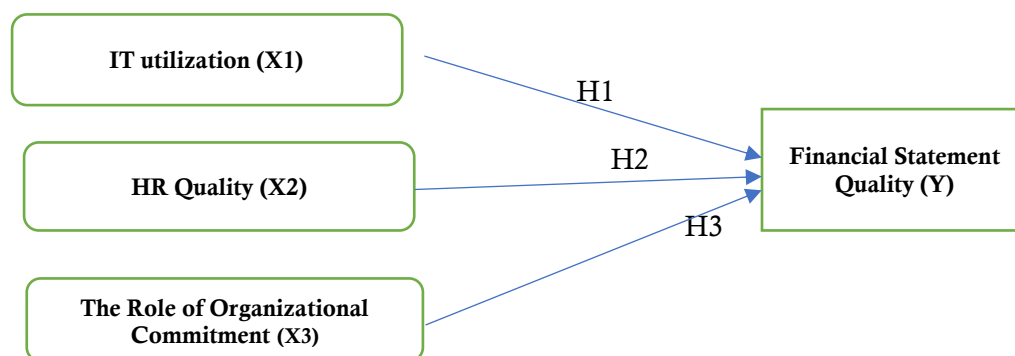


Figure 1. Research Framework

In this study, the variables used amounted to four variables consisting of three independent variables and one dependent variable. The independent variables in this study are the use of information technology, the quality of human resources, and the role of organizational commitment, while the dependent variable in this study is the quality of the financial statements of PT. DUA KELINCI.

RESEARCH METHODS

The type of research used is quantitative research. The population in this study were employees of PT DUA KELINCI. The sample technique used in this study was to survey by visiting the respondents of PT. TWO KELINCI in the city of Pati and asking respondents for help in filling out the available questionnaires. The number of research samples was determined using the Slovin formula, based on this formula, a sample size of 96 was obtained.

The type of data used is primary data. Primary data is data collected directly from employees of PT DUA KELINCI, so that when collecting data there is a direct relationship between researchers and respondents. The data collection technique uses two approaches, namely interviews and questionnaires.

The data analysis techniques used in this research are multiple linear regression analysis and moderated regression analysis. Data quality checks and classical assumption tests must be completed before performing regression analysis to verify that the regression

model meets the valid requirements of reliability, normality, multicollinearity, autocorrelation, and heteroscedasticity.

RESULTS

Description of Research Variables

The description of the results of this study is used to determine the respondents' assessment of the research variables which include the use of information technology, the quality of human resources, and the role of organizational commitment.

Validity and Reliability Test Results

In a study before testing the hypothesis, it is necessary to test the classical assumptions that must be met, these tests include the validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, and multiple regression test. The following are the results of classical assumption testing in this study:

Validity Test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the statement on the questionnaire can reveal something that will be measured by the questionnaire. Valid means that the instrument can be used to measure what should be measured.

Table 1. Variable Item-Item Validity Test Results

Indicator	r count	r table	Description
Y1	0,822	0,174	Valid
Y2	0,671	0,174	Valid
Y3	0,775	0,174	Valid
Y4	0,729	0,174	Valid
Y5	0,734	0,174	Valid
Y6	0,757	0,174	Valid
Y7	0,734	0,174	Valid
Y8	0,749	0,174	Valid
Y9	0,722	0,174	Valid
X1.1	0,780	0,174	Valid
X1.2	0,780	0,174	Valid
X1.3	0,705	0,174	Valid
X1.4	0,802	0,174	Valida
X1.5	0,824	0,174	Valid
X2.1	0,769	0,174	Valid
X2.2	0,816	0,174	Valid
X2.3	0795	0,174	Valid
X2.4	0,825	0,174	Valid
X3.1	0,818	0,174	Valid
X3.2	0,829	0,174	Valid
X3.3	0,748	0,174	Valid
X3.4	0,782	0,174	Valid
X3.5	0,790	0,174	Valid
X3.6	0,841	0,174	Valid
X3.7	0,790	0,174	Valid
X3.8	0,809	0,174	Valid

Source: SPSS results, 2024

From the results of validity testing in Table 1, it can be seen that, in the questionnaire containing 4 variables, 26 statements have been filled in by 127 respondents. One way to find out which statements are valid and invalid, we must first find out the r table. The formula for the r table is $df = N-2$, so $127-2 = 125$, so the r table = 0.174. From

the results of the validity calculation in the table above, it can be seen that $r_{count} > r_{table}$ is declared valid, 26 statements are declared valid because r_{count} is more than r_{table} .

Reliability Test

The reliability test is a test used to measure questionnaires that are indicators of variables. The reliability test is used to show that all statement items are reliable. The reliability test was carried out by conducting the Cronbach's Alpha test. A variable is said to be reliable if it provides a Cronbach's Alpha value > 0.60 . The results of the reliability test on this research variable are as follows

Table 2. Reliability Test Results on Financial Statement Quality Variables

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,899	,899	9

Source: SPSS results, 2024

The results of the reliability test on the financial report quality variable show that Cronbach's alpha on this variable is higher than the base value, namely $0.899 > 0.60$, these results prove that all statements in the financial report quality variable questionnaire are reliable.

Table 3. Reliability Test Results for Information Technology Variables

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,838	,838	5

Source: SPSS results, 2024

The results of the reliability test on the information technology variable can be seen that Cronbach's alpha on this variable is higher than the base value, namely $0.838 > 0.60$, these results prove that all statements in the information technology questionnaire are reliable.

Table 4. Reliability Test Results on HR Quality Variables

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,813	,814	4

Source: SPSS results, 2024

The results of the reliability test on the HR quality variable can be seen that Cronbach's alpha on this variable is higher than the base value, namely $0.813 > 0.60$, these results prove that all statements in the HR quality variable questionnaire are reliable

Table 5. Reliability Test Results for Organizational Commitment Variables

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,920	,920	8

Source: SPSS results, 2024

The results of the reliability test on the organizational commitment variable can be seen that Cronbach's alpha on this variable is higher than the base value, namely 0.920 > 0.60, these results prove that all statements in the organizational commitment variable questionnaire are reliable.

Classical Assumption Test Results

In a study before testing the hypothesis, it is necessary to test the classical assumptions that must be met, these tests include the normality test, multicollinearity test, and heteroscedasticity test.

Normality Test

**Table 6. Normality Test Results
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual	
N		127	
Normal Parameters ^b	Mean	,000000	
	Std. Deviation	2,22557121	
Most Extreme Differences	Absolute	,110	
	Positive	,091	
	Negative	-,110	
Test Statistic		,110	
Asymp. Sig. (2-tailed)		,001 ^c	
Sig.		,080 ^d	
Monte Carlo Sig. (2-tailed)	99% Confidence Interval	Lower Bound	,073
		Upper Bound	,087

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 299883525.

Source: SPSS results, 2024

Normality testing is said to be normal if the significant value is more than 0.05, this test uses One Sample Kolmogorov-Smirnov but is declared abnormal because the significance value is 0.001 or less than 0.05. Therefore, this normality test uses Monte Carlo. Ghazali (2021) argues that the basis for decision-making in the normality test with Monte Carlo is that if the significant probability is greater than 0.05, then the data can be concluded to be normally distributed, while if the significant probability is less than 0.05, then the data is declared not normally distributed. In the Monte Carlo test there is a significant value of 0.080, so it can be concluded that the data is normal.

Multicollinearity Test

Table 7. Multicollinearity Test Results

<i>Variable</i>	<i>Tolerance</i>	<i>VIF</i>	Description
Information Technology	0,338	2,955	No multicollinearity
HR Quality	0,286	3,495	No multicollinearity
Organizational Commitment	0,318	3,143	No multicollinearity

Source: SPSS results, 2024

The Multicollinearity Test can be said to occur if the results of data analysis show a VIF value of less than 10 and an Intolerance value of more than equal to 0.10, so it can be concluded that there is no multicollinearity between independent variables in the regression model.

From Table 7, it is known that the information technology variable has a tolerance value of 0.338 which means more than 0.10, and a VIF value of 2.955 which means less than 10, so the information technology variable is said to have no multicollinearity. The HR quality variable has a tolerance value of 0.286 which means more than 0.10 and a VIF value of 3.495 which means less than 10, so the information technology variable is said to have no multicollinearity. The organizational commitment variable has a tolerance value of 0.318 which means more than 0.10 and a VIF value of 3.143 which means less than 10, so the information technology variable is said to have no multicollinearity.

Heteroscedasticity Test

Testing heteroscedasticity in this study using the Spearman-Rho test. The following are the results of the spearman-rho test:

Table 8. Heteroscedasticity Test Results

Variable	Asymp sig. (2-tailed)	Description
Information Technology	0,101	No Heteroscedasticity
HR Quality	0,274	No Heteroscedasticity
Organizational Commitment	0,277	No Heteroscedasticity

Source: SPSS results, 2024

Based on table 8, shows that each variable has a significant value of more than 0.05. From Table 8, it is known that the information technology variable has a significant value of 0.101 which means more than 0.05, it can be concluded that heteroscedasticity does not occur. The HR quality variable has a significant value of 0.274 which means more than 0.05, so it can be concluded that heteroscedasticity does not occur. The organizational commitment variable has a significant value of 0.277 which means more than 0.05, so it can be concluded that heteroscedasticity does not occur.

Hypothesis Test Results

Multiple Regression Results

The results of data analysis were obtained using the SPSS program, the purpose of this test is to determine how much influence between the independent variable and the dependent variable. The results of multiple regression analysis can be seen in the following table:

Table 9. Multiple Regression Test Results

Model	Unstandardized Coefficient		Standardized Coefficient		
	B	Std. Error	Beta	T	Sig.
Constant	3,813	1,508		2,529	0,013
Information Technology	0,621	0,114	0,371	5,459	0,000
HR Quality	0,724	0,152	0,371	4,749	0,000
Organizational Commitment	0,255	0,071	0,250	3,574	0,001

Source: SPSS results, 2024

Based on table 9, a linear regression equation can be made as follows:

$$KLK = 3,813 + 0,621 TI + 0,724 KSDM + 0,255 KO + e$$

The following is an interpretation of the equations in the data analysis of this study:

- a. The constant value has a positive value of 3.813. The positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable. This shows that if all independent variables including information technology, human resource quality, and organizational commitment are worth 0 percent or have not changed, then the value of the quality of financial statements is 3,813.
- b. The regression coefficient value for the information technology variable has a positive value of 0.621. So it can be interpreted that information technology has a positive influence of 0.621 or 62.1% on the quality of financial statements. This value indicates that if information technology is improved, it will improve the quality of financial reports by 62.1%.
- c. The regression coefficient value for the HR quality variable has a positive value of 0.724. So it can be interpreted that the quality of human resources has a positive influence of 0.724 or 72.4% on the quality of financial reports. This value indicates that if the quality of human resources is improved, it will improve the quality of financial reports by 72.4%.
- d. The regression coefficient value for the organizational commitment variable has a positive value of 0.255. So it can be interpreted that organizational commitment has a positive influence of 0.255 or 25.5% on the quality of financial statements. This value indicates that if organizational commitment is increased, it will improve the quality of financial reports by 25.5%.

DISCUSSION

The Effect of Information Technology Utilization on the Quality of Financial Statements

Based on multiple regression tests, the regression coefficient value of information technology utilization is 0.621, which means that the use of information technology has a positive effect on the quality of financial statements. The results of testing hypothesis 1 (H1) show that the utilization of information technology has a positive effect on the quality of financial statements. This means that the better the application of information technology utilization at PT. DUA KELINCI, will improve the quality of financial statements.

The results of this study are in line with research conducted by (Kuntadi, and Cris, 2023) which states that the use of information technology affects the quality of financial reports. Utilization of information technology is carried out to complete tasks and improve performance. Computers and networks are some of the information technologies used in preparing financial reports. The use of computers and networks will speed up the process of processing transaction data and presentation so that the company's financial reports can be completed on time. The timeliness of financial reporting will provide the value of information to be relevant and the financial statements to be of quality.

Based on the data obtained, it shows that the utilization of information technology in PT is in the high category. The accounting process from the beginning of the transaction to the preparation of financial reports has been computerized with the installed computer system and network that has been maximally utilized at PT. Dua Kelinci as a link in sending the required data or information.

The Effect of HR Quality on the Quality of Financial Statements

Based on multiple regression tests, the regression coefficient value of HR quality is 0.724, meaning that the quality of HR has a positive effect on the quality of financial reports. The results of testing hypothesis 2 (H2) show that the quality of human resources has a positive effect on the quality of financial statements. This means that the better the quality of human resources at PT. TWO KELINCI, will improve the quality of financial statements.

The results of this study are in line with research conducted by (Fathia et al., 2020) which states that the quality of human resources affects the quality of financial statements. The success of a company is highly dependent on the quality of human resources. According to KBBI, quality is the level of good and bad of something, so the better the quality owned by the company, the better the quality level of the company.

Based on the data obtained, it shows that the quality of HR at PT is in the high category. According to (Kulla et al., 2018) superior human resources are human resources who have extraordinary abilities and competencies. This can be seen from several factors including experience at work.

The Effect of Organizational Commitment on the Quality of Financial Statements

Based on multiple regression tests, the regression coefficient value of organizational commitment is 0.255, meaning that organizational commitment has a positive effect on the quality of financial statements. The results of testing hypothesis 3 (H3) show that organizational commitment has a positive effect on the quality of financial statements. This means that the better the organizational commitment at PT. TWO KELINCI will improve the quality of financial statements.

The results of this study are in line with research conducted by (Mutiana et al., 2017) which states that organizational commitment affects the quality of financial statements. Organizational commitment is a psychological state of employees who show their relationship and loyalty to a particular organization, and who have a test and desire to maintain membership in that organization. According to (Stephen P. Robbins), high job involvement means siding with an individual's particular job. High organizational commitment means siding with the organization that recruited the individual. In a company organization, employees are professionals who deal directly with the public, so employees carry out policies with certain goals and have a strong commitment to the company.

Based on the data obtained, it shows that organizational commitment in PT is in the high category. Organizational commitment is the level of enthusiasm possessed by an employee for the tasks assigned at work. It is a feeling of responsibility that an employee has towards the goals, mission, and vision of the organization within a company.

CONCLUSION

Based on the results and discussion, it is found that the use of information technology, based on multiple regression tests, the regression coefficient value of information technology utilization is 0.621, which means that the use of information technology has a positive effect on the quality of financial reports. Based on multiple regression tests, the regression coefficient value of HR quality is 0.724, which means that the quality of HR has a positive effect on the quality of financial reports. The role of Organizational Commitment, Based on multiple regression tests, the regression coefficient value of organizational commitment is 0.255, meaning that organizational commitment has a positive effect on the quality of financial statements.

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