

“The Influence Of Competency And Organizational Commitment On The Quality Of Financial Reports (Empirical Study on Ambon City Government)”

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Abstract

Claims to Report Finance Quality Regional Government (LKPD) has Lots get attention from the stakeholders interests . LKPD functions as a medium of accountability finance Regional Government (Pemda) to public with serve information finance. However , based on results examination of the 2023 Ambon City Government LKPD, found a number of things that show that information accounting presented Ambon City Government has not yet fulfil characteristics qualitative as mandated in Regulation Government Regulation (PP) Number 71 of 2010 concerning Standard Accountancy Government . Therefore that , research This aiming For analyze influence competence and commitment to quality report finance , Research This use approach study quantitative with using primary data. Object study is each Organization Regional Apparatus (OPD) in the environment Ambon City Government . Research sample is staff accounting and finance as many as 122 people. Data analysis was carried out with using Partial Least Squares (PLS) with help device soft SmartPLS version 3.0. Analysis started with outer model testing which includes reliability and validity tests . Furthermore done inner model testing and testing hypothesis with using total effect evaluation. The results of the study show that construct latent variables of competence and commitment influential significant to quality report finance .

Keywords : Competence , Commitment , Quality Report Finance



INTRODUCTION

Information finance mentioned by the stakeholders interest will used as base taking decision , good decision economic , social , and politics . Standard Accountancy Government (SAP) explains that report quality finance must fulfil characteristics : relevant , reliable , can compared , and can trusted . Characteristics quality report finance is sizes normative that is necessary realized in information accountancy so that can fulfil its purpose . As the consequences information generated No transparent , misleading , and not can reliable , and result in potential loss area . In connection with problems faced Ambon City government above , there is a number of proof study previously explained that competence staff accountancy is one of factor important in compilation report finances in order to create report finances that have quality mark free information from misstatements . The researchers accountancy previously even has confirm that For produce report quality finance required source Power competent human beings (Ariyanto , 2020; Sutrisna Mery et al. , 2022).

According to Bordbar et al., (2021) competence is abilities and characteristics possessed somebody in the form of knowledge , skills and attitudes required behavior in environment work . While according to Boyatzis, (1982) competence is combination knowledge , skills and abilities in field career certain that allow somebody For do task or function in accordance with his expertise .

According to Mowday et al (1982) that strong commitment in organization will can create confidence and support as well as loyalty employee to values and goals you want to achieve achieved organization . So, commitment organization is strength individuals who are defined and associated with organization (Aranya, 1984). Commitment organization in study This defined as orientation connection between individual with organization work , which includes loyalty , strength identification , and involvement (Robbins, 2001).

Findings research (Liani & Kusmuriyanto , 2017; Amaliah & Murtini , 2017; Gasperz , 2019) shows results that competence source Power man No influential to quality report finance . Likewise the findings research (Sri Wahyuni et al. , 2022; Sembiring et al. , 2023) showed that commitment organization No influential to quality report finance ; even findings Wiranto (2021) shows that commitment organization influential negative to quality report finance .

Most of the study about LKPD quality only done in a way independent . There are limitations and inconsistencies results of the study previously , pushing researcher For test more carry on in a way comprehensive with combine variable complexity task with

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variable competence resource human and commitment organization , namely test whether variable contingency complexity task can to moderate connection between competence and commitment organization with quality report finance .

DISCUSSION

Goal Setting Theory

Hudgetts & Luthans (2003) explains that theory determination objective focus on how individual arrange goals and respond impact overall from the process to motivation . Statement Hudgetts & Luthans (2003) said in harmony as stated by Locke & Latham (1990) that motivation will arise and become strong If individual own difficult goal or level more difficulties tall from a objective in nature specific compared to easy goal or No sure , because of the difficult goal there is load challenge .

Furthermore, Locke (in Locke & Latham, 2002) even disclose that there are two categories action directed by goals (goal-directed action) which includes " noconsciously goal directed and consciously goal directed or purposeful actions". The underlying premise theory This is the second category namely conscious goal (Latham, 2004), where in conscious goal, useful ideas For push individual do action . Therefore that , theory determination objective assume that There is a connection direct between definition from specific and measurable goals with performance . More Locke et al . (1981) continued by explaining that determination objective can influence performance through four mechanism , namely first , focus attention and action to achievement

purpose ; second , using more Lots effort ; third , keep do task although experience failure ; and fourth , developing strategies that help achievement objectives . Locke & Latham, (1990; 2002) said that when a know what is the truth the desired goal achieved by him , then He will more motivated For deploy efforts that can increase its performance .

Next , the goal that has challenge usually implemented in the output with a specific level that must be achieved (Locke and Latham, 1990), and some things to do be noticed in determination objective among others, the level participation in set goal , level difficulty purpose , specifications purpose , importance objectives , and bait right back . Feed come back required For measure progress to achievement goals (Erez, 1977). In addition , commitment to objective play role important For get effect motivation (Tubbs, 1994). More from that , ability , skills and knowledge are also required For increase performance in reach objective .



Hypothesis Study**Competence Influential To Quality Report Finance**

In essence source Power man employed as mover , thinker and planner in a organization For reach objective organization . Therefore that , source Power man is the key to success development a organization (Dewi & Handayani , 2018). Related tasks in the field accounting , Tran et al. , (2021) explained that source Power man have role important in serve information quality finance . Opinion the in line with Safridha , (2020) who stated that source Power man will play a role active in the reporting process information finance from beginning until end so that will produce report quality finance Quality report finance as explained in Regulation Government Number 71 of 2010 concerning Standard Accountancy Government in study understood as report finances that have characteristics relevant , reliable , can compared , and can understood .

Report quality finance No off from role source Power human beings who have adequate abilities and competencies (Rifany & Yuliati , 2021). According to Mohamed & Lashine , (2003) that For produce information useful finance , reporting finance must compiled by qualified staff in the field management finance and accounting . Competence is a ability For carry out a work or task based on skills and knowledge as well as supported by attitude work required by the job So , the competence viewed as a underlying characteristics somebody For reach high performance in his job . All potential the influence effort organization in reach its purpose (Anto & Yusran , 2023).

Herdianto , (2015) in his research find that competence source Power man in a way empirical proven influential significant to quality report finance and opinion that party management should set more policies and strategies varies For increase competence source Power human . Some study previously prove that competence source Power man influential positive to quality report finance (Pradono & Basukianto , 2015; Mulia, 2018; Setiawan et al. , 2021). Therefore that , research This expect competence source Power man relate positive to quality report finance . For create information useful finance , reporting finance must compiled by qualified staff in the field management finance and accounting (Mohamed & Lashine , 2003). Based on the discussion above , then the hypothesis proposed in study This is as following :

H1: Competence influential positive to quality report finance .

Commitment Organization Influential To Quality Report Finance

Mowday et al. , (1982) stated commitment as a condition Where somebody tie himself Alone through his actions , so that cause supporting beliefs activities and

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involvement , as well as reflect desire strong For still become member organization . Similar thing expressed by Mathis & Jackson (2003) that commitment organizational is how far someone believe and accept objective organization and desire For still with his job so that will more responsible to organization . When workers feel bound with values existing organization , then they will feel like in work , so that own not quite enough responsibility and awareness in operate organization as well as motivated For report all his activities with carry out accountability to public in a way voluntary (Mowday, Steers, & Porter, 1982).

A person who has high commitment possibility big will see himself as member true organization . Research Liziana (2017) proves that when a employee own high commitment to what is it achievement objective his organization then the output produced will the more good , and vice versa related with report the finances it generates will in accordance with SAP. Some study previously find that commitment organization influential significant to quality report financial (Cavalluzzo , Ken, & Ittner 2004; Hahn & Lee, 1992; Hall, 2011). Research results the in line with Moorhead and Griffin (2013), who committed organization is a attitude that reflects so far where is one individual know and be bound to his organization . Based on the discussion above , then the hypothesis proposed in study This is as following :

H2: Commitment organization influential positive to quality report finance .

HYPOTHESIS DISCUSSION

Discussion of Hypothesis Test Results First (H1) Competence Influential To Quality Report Finance

Hypothesis First state that competence influential positive to quality report finance . Total effects test results of constructs variable competence to quality report finance show mark coefficient 0.198. P-values of 0.022 are more small of 0.05 and t-statistics 2.302 more small from 1.97. Therefore , the hypothesis first (H1) in study This accepted .

Findings prove that report quality finance No off from role source Power human beings who have adequate abilities and competencies (Rifany & Yulianti , 2021). According to Mohamed & Lashine , (2003) that For produce information useful finance , reporting finance must compiled by qualified staff in the field management finance and accounting . Competence is a ability For carry out a work or task based on skills and knowledge as well as supported by attitude work required by the job So , the competence



viewed as a underlying characteristics somebody For reach high performance in his job . All potential the influence effort organization in reach its purpose (Anto & Yusran , 2023).

Findings This in line with a number of study previously proven that competence resource man in a way influential significant to quality report finance (Herdianto , 2015, Pradono & Basukianto , 2015, Mulia 2018, Setiawan et al. , 2021).

Discussion of Hypothesis Test Results Second (H2) Commitment Organization Influential To Quality Report Finance

Hypothesis second (H2) states that commitment organization influential positive to quality report finance. Total effects test results of constructs variable commitment organization to quality report finance show mark coefficient 0.292. P-values of 0.000 are more small of 0.05 and t-statistics 4.702 more small from 1.97. Therefore , the hypothesis second (H2) in study This accepted.

Findings This in line with research by Liziana (2017) which prove that when a employee own commitment tall to what is it achievement objective his organization then the output produced will the more good , and vice versa related with report the finances it generates will in accordance with SAP.

Findings This in line a number of study previously also found that commitment organization influential significant to quality report finance (Cavalluzzo , Ken, & Ittner 2004; Hahn & Lee, 1992; Hall, 2011).

CONCLUSION

Results of analysis and testing hypothesis that has been discussed in chapter previously , then there is a number of conclusion in study This among others:

1. Test results statistics For hypothesis first , show mark coefficient 0.19, P-values of 0.022 more small of 0.05 and t-statistics 2.302 more small from 1.97. This is show that competence influential significant to quality report finance (accepted).
2. Test results statistics For hypothesis second , shows mark coefficient 0.292, P-values of 0.000 more small of 0.05 and t-statistics 4.702 more small from 1.97. This is show that commitment influential significant to quality report finance (accepted).



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