

The Influence of Human Resource Competence and Organizational Commitment on the Quality of Financial Reports with the Successful Implementation of the Regional Financial Management Information System as an Intervening Variable in the Medan City OPD

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Abstract

The research was conducted due to weaknesses in the preparation of financial reports, such as inaccurate recording, incomplete accountability, and errors in the use of the Regional Financial Management Information System (SIPKD) at the Regional Apparatus Organizations (OPD) in Medan City. The study aims to re-examine the influence of human resource competence and organizational commitment on the quality of financial reports, with the success of implementing the regional financial management information system at the Regional Apparatus Organizations in Medan City.

The research population consists of 11 Regional Apparatus Organizations in Medan City. The research sample includes 72 civil servants (PNS) selected using convenience sampling. The data used is primary data in the form of questionnaire distribution. The analysis techniques employed are descriptive statistical tests, measurement model tests (outer model), structural model tests (inner model), and hypothesis tests using the SmartPLS 4.1 statistical software. The research results indicate that human resource competence has no influence on the quality of financial reports, organizational commitment influences the quality of financial reports, the implementation of the regional financial management information system is not able to mediate the influence of human resource competence on the quality of financial reports, and the implementation of the regional financial management information system is able to mediate the influence of organizational commitment on the quality of financial reports.

Keywords: *Human Resource Competency, Organizational Commitment, Financial Report Quality, Implementation of Regional Financial Management Information Systems.*

INTRODUCTION

In an increasingly dynamic and challenging era of globalization, marked by accelerated information flows and advancements in digital technology, regional financial management plays an increasingly crucial role in creating transparency and strengthening public accountability. Public accountability in the context of regional financial management means that the government is not only responsible for the use of financial resources but also obligated to provide clear, open, and accountable reports to the broader community.

According to Law Number 23 of 2014, regional autonomy is defined as the right, authority, and responsibility of autonomous regions to manage and regulate government affairs and serve local community interests in accordance with the provisions set forth in laws and regulations. In its implementation, public sector organizations require strengthened accountability as a form of obligation to account for their performance results, both in terms of success and failure, related to achieving organizational goals and carrying out the established mission (Standbury & Mardiasmo in Nuraini, 2020).

Financial reports presented by local governments to the public must be prepared transparently and reflect valid data to be understood by the users of those reports. Therefore, the presentation of financial reports that are accurate, relevant, timely, and reliable becomes crucial to meet the needs of financial report users. By meeting these standards, financial reports function not only as a means of information but also as a tool to strengthen accountability and support the implementation of regional autonomy in line with good governance principles (Erawati and Abdulhadi in Sri Ayem, 2023).

Based on Government Regulation Number 71 of 2010, reliable financial reports are those that reflect honesty, can be verified, and are neutral. Honesty in representation means that the data presented accurately reflects relevant transactions and events in a fair manner. Verifiability indicates that the information in the report can be retested, and examinations by other parties will yield conclusions that are not significantly different. Meanwhile, neutrality refers to the presentation of data intended for public interest, without prioritizing the needs of specific parties (Government Regulation, 2010).

According to Government Regulation Number 8 of 2006, financial reports serve as a form of accountability for the management of state or regional finances in a certain period. To produce high-quality financial reports, adequate standards are required, covering aspects of relevance, reliability, comparability, and good accessibility for report users (Tawaqal and Suparno in Sri Ayem, 2023).

The preparation of financial reports aims to provide information related to financial position, budget realization, remaining budget balance, cash flows, operational results, and changes in equity of a reporting entity. This information is useful for users in making, evaluating, and determining decisions related to resource allocation. Government financial reports play an important role as a source of information beneficial to stakeholders. The form of work results can be seen in terms of quality and quantity in carrying out assigned tasks and responsibilities (Rizal & Fernanda, 2018). To ensure

that the produced financial information is of quality, an organization needs a reliable Information System. This system functions to produce accurate and structured financial data, known as an Accounting Information System. The application of such a system is relevant for both business organizations and public sector organizations, including local governments (Tawaqal and Suparno in Annisa, 2023).

The quality of Medan City's financial reports can be seen from the opinion given by the BPK RI. Each year, Local Government Financial Reports (LKPD) are assessed and given opinions by the Audit Board of the Republic of Indonesia (BPK). If the BPK gives an Unqualified Opinion (WTP), it means the financial report has been prepared and disclosed fairly and is of quality. The BPK provides four types of opinions: Unqualified Opinion (WTP), Qualified Opinion (WDP), Adverse Opinion (TW), and Disclaimer of Opinion (TMP).

The BPK conducts examinations of local government financial reports for Medan City, with results showing that 28 out of 34 local governments in North Sumatra Province (82.35%) obtained an Unqualified Opinion (WTP). In detail, the WTP opinion was achieved by 1 provincial government (100%), 21 district governments (84%), and 6 city governments (75%). Provincial and district governments successfully exceeded the WTP opinion targets set in the RPJMN 2020-2024, respectively at 93% and 82% in 2022. However, the achievement of city government opinions is still below the RPJMN target of 93% for the same year (IHPD BPK, 2023).

In addition to providing opinions on financial reports, the BPK also examines internal control systems (SPI) and compliance with laws and regulations. SPI is a process designed to ensure operational effectiveness and efficiency, reliability of financial reports, compliance with regulations, and asset safeguarding. SPI examinations aim to assess the effectiveness of internal controls and detect potential errors or fraud. Meanwhile, compliance examinations assess whether the audited entity complies with regulations, legislative decisions, contracts, and applicable codes of ethics. The results of these examinations are documented in the Audit Report (LHP) and aim to provide assurance that financial reports are free from material misstatements due to legal violations and to increase vigilance against the possibility of legal violations, both direct and indirect (IHPD BPK, 2023). Findings reported by the BPK include unrecorded or inaccurate recordings, unaccountable business travel accountability (incomplete/invalid evidence), other unaccountable accountability (besides business travel), non-compliant report preparation processes, and others, which are part of financial report preparation that is still not appropriate and accurate (IHPD BPK, 2023). These issues occur because heads of regional apparatuses are less optimal in supervising budget implementation and activities in their work units, and Commitment Making Officials (PPK) and activity implementers are less careful in carrying out tasks. To address this, the BPK recommends that entity leaders instruct heads of regional apparatuses to improve recording, report preparation, and control over financial management. Additionally,

responsible officials are asked to be more thorough in performing tasks, enhancing supervision and compliance with applicable rules, and processing and depositing overpayments to the regional treasury in accordance with provisions (IHPD BPK, 2023).

In the BPK RI Audit Report (LHP) on the Medan City Government Financial Report for Fiscal Year 2023, a shortfall in regional tax revenue of Rp5.01 billion was found from the hotel, restaurant, and entertainment sectors. The Medan City Revenue Agency has followed up on Rp1.29 billion, and the remaining Rp3.71 billion has been issued as Regional Tax Assessment Letters for Underpayments to taxpayers. This shortfall was caused by new evidence from the BPK RI showing differences in tax calculations by taxpayers, considering the self-assessment-based collection system in accordance with Law No. 1 of 2024 and Regional Regulation No. 1 of 2024 (Metro-Online, 2024).

THEORETICAL STUDY

Stewardship Theory

Stewardship is a concept that emphasizes management's work motivation oriented towards achieving the goals of the principal party. Management does not always work based on personal interests but strives to maximize benefits for the principal. Stewardship is also not always associated with significant conflicts between agents (management) and principals in an organization. On the contrary, agents work together to achieve the principal's goals by mutually supporting each other in the management of the organization or company (Naiaki et al., 2024).

Stewardship Theory is part of Agency Theory, which serves as the foundation for this research. According to Donaldson and Davis (1991), this theory describes a condition where management is not only driven by personal interests, but is more focused on achieving the organization's main goals. This theory assumes that there is a close relationship between the level of satisfaction and the success of the organization (Mentari & Kurniawati, 2024).

Stewardship Theory emphasizes that government officials and management of public sector organizations have the motivation to act for the benefit of society, not merely for personal interests. The government, as an entity entrusted with managing regional finances, has the responsibility to ensure accurate, transparent, and accountable financial reports. Therefore, this theory is relevant in explaining how the commitment and competence of human resources can contribute to the success of SIPKD implementation, which ultimately impacts the improvement of financial report quality as well as the optimization of public services and community welfare.

Quality of Financial Reports

Financial reports are considered beneficial to users if they can present quality information that serves as a basis for decision-making. The quality of these financial reports must certainly meet a number of specific criteria so that the conveyed information

is relevant and useful to interested parties. For companies, having a good and excellent financial report is a necessity that the company must possess, in order to attract investors who will invest in the company, as investors will only invest in companies that have the potential for good financial reports (Habibi, 2023).

According to Government Regulation Number 71 of 2010, reliable financial reports are those that are honest, verifiable, and neutral. Honesty means that the data in the report accurately reflects transactions. Verifiability indicates that the report can be re-examined by other parties and still yield similar conclusions. Meanwhile, neutrality means that the information is presented for the public interest without favoring any particular group.

Human Resource Competence

Human resources encompass all individuals who actively participate in a job within an organization or institution, where they are considered assets that have value and can be quantified in number (Nawawi in Imelia et al., 2021).

According to Soemardi in (Imelia et al., 2021), competence is defined as a reflection of a person's abilities or expertise in a specific field, such as achievement capabilities, verbal communication skills, technical knowledge, the ability to manage work pressure, as well as expertise in planning and decision-making. The better the quality of human resources utilized, the better the resulting performance, which ultimately supports the achievement of organizational goals. To assess the capacity and competence of human resources, including in the field of accounting, it can be observed from the level of responsibility undertaken and the competencies possessed in carrying out their duties and functions.

Human resources that lack competence will not be able to complete their work efficiently, effectively, and economically. As a result, the task completion process tends to consume more time and effort, leading to work not being finished on time. Conversely, with adequate competence, the preparation of financial reports can be done more quickly because the individual already possesses good knowledge and understanding of the tasks that need to be completed. This enables financial reports to be compiled and presented on time according to needs (Hasanah & Siregar, 2021).

Organizational Commitment

Robbins in S. Mula et al. (2024) defines organizational commitment as a condition in which an individual supports the organization along with its goals, and has a desire to remain part of that organization. Organizational commitment reflects an individual's determination to maintain their membership. Someone with high commitment will demonstrate loyalty and strive hard to help the organization achieve its established goals.

Strong and appropriate organizational commitment will contribute to improving professionalism as well as performance quality. High commitment encourages a sense

of responsibility in preparing financial reports, so that the resulting information becomes more accurate and reliable (Luh Sesar Oktaviani & I Nyoman Putra Yasa, 2023).

Without strong commitment to the organization, a person tends to be less concerned about the quality of their work results. This can lead to a decrease in responsibility in carrying out tasks, thereby affecting performance quality and the achievement of organizational goals. Conversely, with high commitment, a person will be more motivated to carry out their responsibilities well in order to support the organization's success (Sri Ayem, 2023).

Successful Implementation of the Regional Financial Management Information System

Effectiveness is the capacity of an organization or similar entity to carry out tasks, functions, and operations of an activity, program, or mission without any pressure or tension in its implementation (Kurniawan in Defitri, 2022).

The Regional Financial Management Information System (SIPKD) is an integrated application provided by the Ministry of Home Affairs to assist local governments in enhancing the effectiveness of implementing various regulations related to regional financial management. This system is designed based on principles of economy, transparency, efficiency, effectiveness, accountability, and auditability (Bppkpd.id, 2019).

The SIPKD application serves as a supporting tool in facilitating various processes involved in regional financial management at the SKPD level (Lotu, 2022). This application is also a tangible manifestation of the facilitation efforts provided by the Ministry of Home Affairs to local governments in managing regional finances. The objective is to strengthen the alignment of understanding regarding systems and procedures in the application and interpretation of various laws and regulations related to regional financial management.

Hypothesis

H1 : Human Resource Competency influences the Quality of Financial Reports

H2 : Organizational Commitment influences the Quality of Financial Reports

H3 : The Implementation of the Regional Financial Management Information

System is able to mediate the influence of Human Resource Competency on the Quality of Financial Reports

H4: The Implementation of the Regional Financial Management Information System is able to mediate the influence of Organizational Commitment on the Quality of Financial Reports

RESEARCH METHODOLOGY

This research was conducted at the Regional Apparatus Organization of Medan City. The data used in this research consists of primary data in the form of questionnaire distribution. Data collection and processing were carried out from June to August 2025. The sampling technique applied in this research is convenience sampling, which means anyone who coincidentally meets the researcher and can be included in the sample group, as long as they meet the requirements to become a data source, can be accepted, with the main criteria being Civil Servants (PNS) who work at the OPD of Medan City.

Research Variables

No	Research Variable	Indicators	Scale
1	Quality of Financial Reports (Y)	1. Relevant 2. Reliable 3. Comparable 4. Understandable Source: Government Regulation Number 71 Year 2010	Likert
2	Human Resources Competence (X ₁)	1. Knowledge 2. Skills 3. Attitude Source: Head of BKN Regulation Number 7 Year 2013	Likert
3	Organizational Commitment (X ₂)	1. Affective Commitment 2. Continuance Commitment 3. Normative Commitment Source: Robbins and Judge in Khairiyah (2021)	Likert
4	Implementation of Local Government Financial Information System (Z)	1. Data Security 2. Speed and Timeliness 3. Accuracy 4. Variety of Reports or Output 5. System Relevance Source: Bodnar in Defitri (2022)	Likert

Table 1. Variable Indicators, *Source: Data processed by the researcher, 2025*

Data Analysis Techniques

In this research, data analysis is conducted using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method, supported by the SmartPLS 4.1 software. PLS-SEM. In addressing the problems outlined in the problem formulation section and revealing the hypothesis testing in this study, the approach used to analyze the raw data obtained from respondents' questionnaire responses is described

RESULTS AND DISCUSSION

The research was conducted on Regional Apparatus Organizations domiciled in Medan City. The number of Regional Apparatus Organizations in Medan City registered on the Medan City Government Portal in 2025 is 11 Regional Apparatus Organizations, namely the Department of Education and Culture, Department of Water Resources, Road and Bridge Construction, and Building Construction, Department of Housing, Settlement Areas, Public Works, and Spatial Planning, Department of Firefighting and Rescue, Department of Women's Empowerment, Child Protection, Community Empowerment, Population Control, and Family Planning, Department of Food Security, Agriculture, and Fisheries, Department of Cooperatives, Small and Medium Enterprises, Industry, and Trade, Agency for Civil Service and Human Resources Development, Regional Research and Innovation Agency, Regional Finance and Asset Agency, and Regional Revenue Agency. With a total of 72 respondents who are Civil Servants (PNS). The sampling technique applied in the research is convenience sampling.

No.	Name of OPD	Number of Questionnaires Distributed	Number of Questionnaires Returned
1	Dinas Pendidikan dan Kebudayaan	10	10
2	Dinas Sumber Daya Air, Bina Marga, dan Bina Kontruksi	10	10
3	Dinas Perumahan, Kawasan Permukiman, Cipta Karya, dan Tata Ruang	5	5
4	Dinas Pemadam Kebakaran dan Penyelamatan	3	3
5	Dinas Pemberdayaan Perempuan, Perlindungan Anak, Pemberdayaan Masyarakat, Pengendalian Penduduk, dan Keluarga Berencana	5	5
6	Dinas Ketahanan Pangan, Pertanian, dan Perikanan	5	5
7	Dinas Koperasi Usaha Kecil dan Menengah, Perindustrian dan Perdagangan	10	7

8	Badan Kepegawaian dan Pengembangan Sumber Daya Manusia	4	4
9	Badan Riset dan Inovasi Daerah	5	5
10	Badan Keuangan dan Aset Daerah	13	13
11	Badan Pendapatan Daerah	5	5
Total		75	72

Table 2. Research Questionnaire Data, Source: Medan City Governance Portal

Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Standart Deviation
KSDM	72	11,00	45,00	34,540	6,675
KO	72	10,00	40,00	30,541	6,501
KLK	72	13,00	50,000	40,446	7,861
SIPKD	72	20,00	70,000	56,709	9,809
Valid N (listwise)	72				

Table 3. Descriptive Statistical Test Results, Source: Processed Primary Data (2025)

Data Quality Testing (Outer Model Evaluation)

1. Convergent Validity

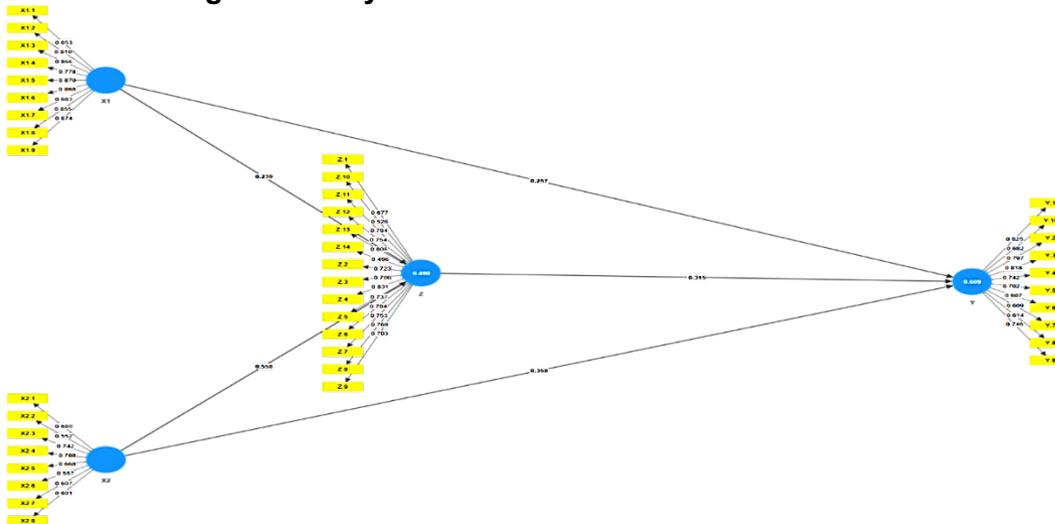


Figure 1. Outer Loadings Values Before Elimination, Source: SmartPLS 4.1 Output, 2025.

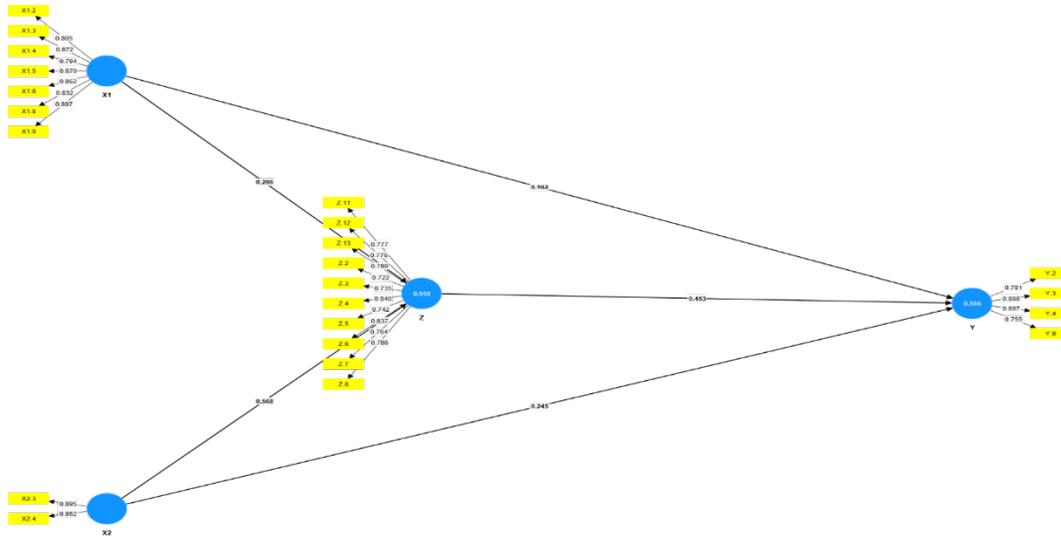


Figure 2. Outer Loadings Values After Elimination, Source: SmartPLS 4.1 Output, 2025.

An indicator is considered suitable for retention if the loading factor value > 0.7. Figure 1 displays the outer loadings values before eliminating indicators with values < 0.7. Meanwhile, Figure 2 displays the results after eliminating indicators with values < 0.7.

1. Discriminant Validity

	Human Resources Competence (X1)	Organizational Commitment (X2)	Quality of Financial Reports (Y)	Regional Financial Management System (Z)
Human Resources Competence (X1)	0.848			
Organizational Commitment (X2)	0.570	0.879		
Quality of Financial Reports (Y)	0.528	0.639	0.835	
Regional Financial Management System (Z)	0.552	0.702	0.715	0.777

Table 4. Fornell-Larcker Criterion Test Results, Source: SmartPLS 4.1 Output, 2025.

Table 4 shows that the AVE values of each indicator have met the requirements, namely > 0.50 and higher than all the squared correlations with other indicators. These findings indicate that discriminant validity has been achieved based on the Fornell-Larcker criteria.

2. Reability

	<i>Cronbach's alpha</i>	<i>Composite Reliability</i>	AVE
Human Resources Competence (X1)	0.935	0.947	0.719
Organizational Commitment (X2)	0.706	0.817	0.772
Quality of Financial Reports (Y)	0.854	0.902	0.698
Regional Financial Management System (Z)	0.927	0.938	0.603

Table 5. Reliability Test Results, Source: SmartPLS 4.1 Output, 2025.

In the reliability testing, the results are evaluated based on the composite reliability and Cronbach's alpha values for each construct. A construct is declared reliable if the composite reliability value >0.7 and Cronbach's alpha >0.6. In addition, the construct is also considered reliable if it has an AVE value >0.50 (Ghozali, 2015). The results of this reliability test are presented in Table 5, considering the composite reliability, Cronbach's alpha, and AVE values.

Testing Data Analysis Requirements (Inner Model Evaluation)

1. R-Square

Variable	R-Square (R²)
Quality of Financial Reports	0,566
Regional Financial Management System	0,556

Table 6. R-Square (R²) Test Results, Source: SmartPLS 4.1 Output, 2025.

In the interpretation of the coefficient of determination aligns with the interpretation in regression analysis. R-square values of 0.75, 0.50, and 0.25 respectively indicate a strong, moderate, and weak model. In PLS, the R-Square PLS results reflect the proportion of variance of the construct explained in the model (Ghozali, 2015).

Table 6 shows that the R² test result has a value of 0.566, which means 56.6% of the Financial Report Quality (dependent variable) can be explained by the combination of the Human Resources Competence and Organizational Commitment variables in this study. Meanwhile, 43.4% of the variation in Financial Report Quality is influenced by other factors not covered in this study. The Regional Financial Management Information System (intervening variable) shows that the R² test result has a value of 0.556, which means 55.6% of the Regional Financial Management Information System (intervening

variable) can be explained by the combination of the Human Resources Competence and Organizational Commitment variables in this study. Meanwhile, 44.4% of the variation in the Regional Financial Management Information System is influenced by other factors not covered in this study.

2. Q-Square

Variable	Q-Square (Q ²)
Quality of Financial Reports	0,368
Regional Financial Management System	0,316

Table 7. Q-Square Test Results (Q2), Source: SmartPLS 4.1 Output, 2025.

In the Q² test, the goodness of the observed values generated by the model and parameter estimation will be evaluated. The Q-square value ranges from $0 < Q^2 < 1$. If the Q-square value approaches 1, the model is considered better (Ghozali, 2015).

Table 7 below presents the results of the predictive relevance test showing the Q-Square values. The Q-Square test results show a value of 0.368, indicating that this model has good predictive ability. This means 36.8% of the Financial Report Quality (dependent variable) can be predicted by the combination of independent variables, namely Human Resource Competence and Organizational Commitment. And the Q-Square test results show a value of 0.316, indicating that this model has good predictive ability. This means 31.6% of the Regional Financial Management Information System (intervening variable) can be predicted by the combination of independent variables, namely Human Resource Competence and Organizational Commitment.

Hypothesis Testing

1. Hypothesis Testing of Direct Effect

	Original sample (O)	Sample mean (M)	Standar deviation (STDEV)	T statistics (O/STDEV)	P values
X ₁ -> Y	0.162	0.168	0.107	1.512	0.131
X ₁ -> Z	0.286	0.300	0.122	2.331	0.020
X ₂ -> Y	0.245	0.229	0.155	1.581	0.114
X ₂ -> Z	0.568	0.560	0.120	4.747	0.000
Z -> Y	0.453	0.472	0.136	3.346	0.001

Table 8. Results of the Direct Effect Test, Source: SmartPLS 4.1 Output, 2025.

Dalam proses pengujian hipotesis, metode bootstrapping dimanfaatkan untuk menilai signifikansi dengan mengacu pada nilai T-statistik. Apabila T-statistik > 1,96, maka hipotesis dianggap memiliki pengaruh yang signifikan. Jika nilai P kurang dari 0,05, hipotesis dianggap diterima.(Ghozali, 2015).

2. Hypothesis Testing of Indirect Effect

	<i>Original sample (O)</i>	<i>Sample mean (M)</i>	<i>Standar deviation (STDEV)</i>	<i>T statistics (O/STDEV)</i>	<i>P values</i>
X₁ ->Z-> Y	0.130	0.140	0.068	1.911	0.056
X₂-> Z->Y	0.258	0.268	0.105	2.457	0.014

Table 9. Results of the Indirect Effect Test, Source: SmartPLS 4.1 Output, 2025.

Analisis efek tidak langsung digunakan untuk menguji apakah variabel independen memiliki pengaruh terhadap variabel dependen melalui perantara variabel intervening. Suatu hipotesis dianggap signifikan apabila nilai p-value kurang dari 0,05, yang sekaligus menunjukkan bahwa variabel mediasi berperan dalam menyalurkan pengaruh dari variabel independen ke variabel dependen. Hasil uji hipotesis dinyatakan tidak signifikan jika nilai p-value lebih dari 0,05 sekaligus mengindikasikan bahwa variabel mediasi tidak mampu memediasi variabel independen terhadap variabel dependen.

DISCUSSION

The Influence of Human Resource Competence on the Quality of Financial Reports

Based on the hypothesis testing results on the influence of Human Resource Competence on the Quality of Financial Reports using the bootstrapping method, it shows an influence of 0.131, which is greater than the p-value of 0.05 (Ghozali, 2015). This means that Human Resource Competence has no influence on the Quality of Financial Reports, so the first hypothesis (H1) is rejected.

This research result is consistent with previous research by Sari, A., & Widiatmoko, J. (2023), which found that human resource competence has no influence on the quality of financial reports. However, this result contradicts the findings of Rosyidah, D. M. (2023), who stated that human resource competence has a positive influence on the quality of financial reports.

According to Stewardship Theory, the government as a steward is responsible for managing regional finances accountably for the public interest. In this context, human resource competence should be an important factor supporting good financial management and improving the quality of financial reports. However, the research results that do not find a significant influence of human resource competence on the quality of financial reports may indicate that competence alone is not sufficient to guarantee good quality financial reports. This research underscores the need for a more complex approach to improving the quality of financial reports, not only focusing on enhancing human resource competence, but also strengthening internal control systems, in line with stewardship principles that emphasize collective responsibility for the public interest.

The Influence of Organizational Commitment on Financial Report Quality

Based on the hypothesis testing results regarding the influence of organizational commitment on the quality of financial reports using the bootstrapping method, it shows

an influence of 0.020, which is smaller than the p-value of 0.05 (Ghozali, 2015). This indicates that Organizational Commitment has an influence on the Quality of Financial Reports, so the second hypothesis (H2) is accepted.

The findings of this research are consistent with previous research by Khairiyah, Umu Hanif. (2021), which found that organizational commitment has a positive influence on the quality of financial reports. However, these results contradict the findings of research by Sri Ayem, R. A. (2023), which states that organizational commitment has no influence on the quality of financial reports.

The research results show that Organizational Commitment has a significant influence on the Quality of Financial Reports. These findings align with the Stewardship Theory used as the grand theory in this research. According to Stewardship Theory, the government as a steward is responsible for managing regional finances for the public interest. Organizational commitment reflects the seriousness and responsibility of organizational members in carrying out their duties, thereby improving the quality of financial management and reporting. With strong commitment, human resources in the OPD of Medan City are motivated to work professionally and accountably, ultimately enhancing the quality of financial reports. Therefore, the results of this research support the concept of Stewardship Theory that organizational commitment is a key factor in the successful implementation of the Regional Financial Management Information System (SIPKD) and achieving good quality financial reports.

The Influence of Human Resource Competence on the Quality of Financial Statements with the Implementation of Regional Financial Information Systems as an Intervening Variable

Based on the testing results conducted on the indirect effect variable, a p-value of 0.056 was obtained. This indicates that the p-value is greater than 0.05 (Ghozali, 2015). This means that the Implementation of the Regional Financial Management Information System (SIPKD) has not yet been able to mediate the influence of Human Resource Competence on the Quality of Financial Reports, thus the third hypothesis (H3) is rejected.

Furthermore, the findings of this study contradict the previous research by S, A.R., Zamzami, & Gowon, M. (2021), which found an indirect influence of human resource competence on the quality of financial reports through the implementation of the regional financial management information system.

This study uses Stewardship Theory as the grand theory, which explains the role of the government as a steward or manager responsible for managing regional finances for the public interest. However, the research results show that the implementation of SIPKD has not yet functioned as an effective mediator. This can be interpreted that although human resources have adequate competence, other factors in the implementation of SIPKD, such as technological readiness, user training, or system integration, may not be optimal yet, thus hindering the role of SIPKD in improving the quality of financial reports.

The Influence of Organizational Commitment on the Quality of Financial Reports with the Implementation of Regional Financial Information Systems as an Intervening Variable

Based on the testing results conducted on the indirect effect variable, a p-value of 0.014 was obtained. This indicates that the p-value is smaller than 0.05 (Ghozali, 2015). This means that the Implementation of the Regional Financial Management Information System (SIPKD) is able to mediate the influence of Organizational Commitment on the Quality of Financial Reports, thus hypothesis four (H4) is accepted.

Furthermore, the findings of this study are consistent with previous research by (Sari & Hwihanus, 2025), which states that organizational commitment has an influence on the quality of financial reports with the implementation of the regional financial information system as an intervening variable.

The research results show that the implementation of the Regional Financial Management Information System (SIPKD) is able to mediate the influence of organizational commitment on the quality of financial reports. This finding aligns with the Stewardship Theory used as the grand theory in this study. Stewardship Theory emphasizes the role of the government as a steward or manager responsible for managing resources for the public interest. The implementation of SIPKD as a regional financial information system serves as a means to facilitate transparency, accountability, and efficiency in financial management. With strong organizational commitment, the implementation of SIPKD can run optimally, thereby improving the quality of the resulting financial reports. This indicates that organizational commitment not only has a direct impact on the quality of financial reports but also through the mediating role of the implemented financial information system.

CONCLUSION

This research aims to gather empirical evidence on the influence of human resource competence and organizational commitment on the quality of financial reports, with the successful implementation of the regional financial management information system as an intervening variable. The research sample consists of 72 civil servants working in Regional Apparatus Organizations in Medan City. Based on the problem formulation, hypotheses, and data analysis using SmartPLS 4.1, the researcher draws the following conclusions:

1. Human Resource Competence has no influence on the Quality of Financial Reports in Regional Apparatus Organizations in Medan City.
2. Organizational Commitment influences the Quality of Financial Reports in Regional Apparatus Organizations in Medan City.
3. The Implementation of the Regional Financial Management Information System has not been able to mediate the influence of Human Resource Competence on the Quality of Financial Reports.

The Implementation of the Regional Financial Management Information System is able to mediate the influence of Organizational Commitment on the Quality of Financial Reports.

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