# The Effect of Human Resource Competence, Organizational Commitment, and Systems Quality on Individual Use of Accrual Based Accounting System Application At Statistics Indonesia (BPS)

**Nanik Dwi Saratih [1*] and Willy Abdillah[2]**

University of Bengkulu, Bengkulu, Indonesia

## *Abstract*

*According to Indonesian Government Regulation No. 270/2015 and Financial Minister Regulation No. 71/2015, all government institutions must use an accrual-based system in the financial report in 2015. Therefore, Indonesian government institutions need some adequate human resource competence, high organizational commitment and qualified information systems regarding reliable, accurate, comprehensive and relevant to decision-making of financial statement. This study examines the effect of human resource competencies, organizational commitment and quality of the system to the accrual based accounting system application usability at Statistics Indonesia (BPS). The population of this study were 513 government agencies at BPS. Using paper-based survey, data was gathered from 129 respondent based accrual institutional accounting system application services. The data analysis technique was the multiple linear regression analysis. Results showed that human resource competence and organizational commitment has a positive effect on individual use of the accrual-based accounting system application. The implication for stakeholders and further research are discussed.*

***Keywords:*** *Human Resource Competence, Information Systems, Organizational Commitment, Systems Quality*

## 1. INTRODUCTION

The implementation timeframe of the accrual based Government Accounting Standard as regulated in Government Regulation Number 71 Year 2010 about the Government Accounting Standard and Minister of Finance Regulation Number 270 Year 2014 about the Accrual Based Government Accounting Standard Application in the Central Government, so 2014 is the last year that the government is allowed to use a towards accrual based treasury. In 2015 the central government and regional have to already use an accrual base in the presentation of financial reports. Financial reports that are produced from the accrual-based application have a purpose to give more comprehensive and better information to the financial report users compared to cash-based treasury that has been used all this time. This is in line with one of the accounting principles which is full disclosure. The accrual-based accounting system able to produce financial reports more accurate, comprehensive and relevant for decision making (Mardiasmo, 2002).

* Corresponding author. *Email address*: naniek_ds@yahoo.com

The Ministry of Finance developed an integrated application that is used by National Ministries/Institutions in supporting the implementation of accrual based accounting in the central government. Application development is expected to be able to integrate the implementation and responsibility process in corresponding with the budget cycle. The Ministry of Finance developed an accounting application from cash-based treasury *Sistem Akuntansi Instansi (SAI)* (Institution Accounting System) which becomes the *Sistem Akuntansi Instansi Berbasis Akrual (SAIBA)* (Accrual Based Institution Accounting System) to be used by every National Ministry/Institution. This system is applied in parallel with the implementation of the integrated finance application system in corresponding with the phases. The *SAIBA* application that is developed is in guidance with the current government accounting system. Nevertheless, there are some factors that are specifically regulated to be able to be implemented easier by working units or it is expected to be able to produce better information. The development is done for adapting with the government accrual based accounting standard.

The Statistics Indonesia is one of the governmental institutions that applied the *SAIBA* application for supporting the implementation process and responsibility in corresponding with the budget cycle. The presence of the *SAIBA* application is able to ease financial administrators in finishing their work, if compared with finishing manually. Based on early observations of the researcher, there are still obstacles in using the *SAIBA* application among others: (1) there are mistakes in the input of financial data, this means that the competence of the financial administrator human resources are not yet adequate; (2) The low organizational commitment that the financial administrators have; (3) the *SAIBA* application software that is not yet compatible with the information process that the organization needs because financial administrators have to wait for a software update of the *SAIBA* application to finish financial administration tasks. The presence of obstacles in the use of the *SAIBA* application causes the use of the *SAIBA* application to be not optimal. This is strengthened by an interview result of the researcher with a *SAIBA* operator in the Statistics Indonesia for Bengkulu Province that states:

"The presence of the *SAIBA* application actually eases us in making financial reports but I feel difficulties in using this application because my education is not from accounting. Our working period that is not yet lengthy and the addition of having to update the application often so our work is not able to be finished on time."

The statement of the *SAIBA* operator indicates that there is a human resource competence that is not yet adequate, the low organizational commitment of the *SAIBA* users and the incompatibility between the *SAIBA* application software with the financial administration process affects the use of the *SAIBA* application. If the user experiences an obstacle in the use of the *SAIBA* application it will inflict an impact in the finishing of the financial administration work so financial administration work is not able to be finished effectively, efficiently and economically.

The information system is a system that is interconnected and has a function to gather, save and process data, neither manually nor with computer aid for producing information that is useful in decision making (Laudon and Laudon, 2000). The government begins to develop and give special attention to

information technology as a source that facilitates in gathering, processing, saving and using information effectively. One of the forms of government concern is the use of a computer based accounting information system (software accounting) *SAIBA* that is used by the central government for accelerating information flow.

The problem that usually occurs in the use of accounting software is the incompatibility of the system with the business and information process that the organization needs (Janson and Subraham, 1996; Lucas, Walton and Ginzberg, 1998). The incompatibility between accounting application software with the business process in an organization is able to create difficulties to users of accounting applications, so it creates an impact to the finishing of financial administration work. The problem that is created by the information system is the cause of the business and information that is needed by the organization is not yet compatible, so a software update is needed to solve the problems. In 2015 there occurred *SAIBA* software updates as many as five times, beginning from the *SAIBA* application version 2.2 until the *SAIBA* update version 2.8 (www.djpbn.kemenkeu.go.id). The presence of *SAIBA* software updates, helps the employees in work highly. The flaws in the system or a system that is not yet of good quality slows the employees in finishing their work highly.

The success of an organization for maintaining their existence begins with the human effort itself so the effectiveness and efficiency is able to increase maximally. In other words, the success of an organization is highly influenced by the competence of the human resources that it has in the form of knowledge, skill and behavioral attitude. According to Wibowo (2007), competence is an ability to implement or do work or tasks that is based on knowledge, skill and supported by work attitude that is demanded by the work. An adequate competence in using the *SAIBA* application that finance administrators have is able to aid in finishing the work effectively, efficiently and economical. Moreover about the financial administrators that have a non-accounting education background, they have to learn a new process for solving the finance administration problems themselves.

The research that is implemented by Stevens and Campion (1994) shows that is performance analysis there needs to be a specification that has to be fulfilled by an employee which are knowledge, skill, and ability. Finance administrators should have knowledge, understanding and skill about work that has to be done so the work that is burdened is able to be finished and presented on time.

Moreover, employee's organizational level able to encourage success of the accounting information system application in the company (Larsen, 2003) The core of organizational commitment is the attachment and loyalty of an employee to the company that will encourage them to always work in several situations in the company. Mathis and Jackson (2004), explains that the core of organizational commitment is the loyalty of an employee to work. In the tight workforce marker condition, the relocation of an employee often occurs when the loyalty of an employee is low, because of that loyalty and commitment is an important aspect in work. The organizational commitment that an employee has is able to encourage in the use of an information system and the application success of the accounting information system in an organization.

Meanwhile , higher quality of IT will provide not only the easiness to finance administrators for producing trusted, relevant, timely financial information but also able to be understood, and tested to aid in the decision making process of the financial information users. The complexity of the accounting information system, the extent of accounting transactions and the amount of procedures in the accounting information system process demands finance administrators to have adequate knowledge and skill supported by behavioral attitude for evaluating the system trouble. Taking adequate actions for solving the problem, so it does not impact the accounting information system cycle as a whole. A small mistake in the accounting information system such as a mistake in journaling transactions will impact the inaccuracies of system information that is produced.

Finally, system quality able to influence the level use of system. According to DeLone and McLean, (1992) system quality means quality from the hardware and software combination in the information system, so it is able to be summarized the better the system and output quality, such as the rapid time for accessing and using the system output, will cause the users to feel reluctant to reuse it. Therefore, the intensity of system use will increase. Repeated information system use is able to be defined that the implemented use is useful to users.

Several previous research already studied the system quality issue. Surya, Astuti, and Susilo (2014) implemented research about the influence of knowledge, skill, and ability to the use of human resource information system in the National Electricity Company Malang East Java Distribution. Their research shows that the presence of knowledge and skill influence the use of the information system and employee performance. The research implemented by Anwar (2012) and Witaliza, Kirmizi, and Agusti (2015) were also found that organizational commitment and manager knowledge influenced the success of the accounting information system application success. Mulyono (2009) in his research, which is an empirical test of a regional finance information system success model in increasing the transparency and accountability of regional finance found that system quality influences intensity of use. Nevertheless, specific research that studies the context of information system use in government institutions are relatively limited, especially related with the accrual based accounting system application. For that, this research has a purpose to study the influence of human resource competence, organizational commitment and system quality in the *SAIBA* application use at the Statistics Indonesia.

This paper is divided into three primary parts, which are literature review, research method, and discussion of research findings. The final parts of this paper summarizes research findings and suggestions for interest managers, including implication further research.

## 2. LITERATURE REVIEW

### Information System Use

According to Laudon and Laudon (2000) states that the information system is a set of components that are interconnected that function to gather, process, save and distribute information for supporting the creation of satisfaction and supervising in an organization. The computer based information system is a group of hardware and softwaere that are designed for changing data to information that

is useful (Bodnar and Hopwood, 2000). The use of the hardware and software has a purpose for producing information rapidly and accurately. The use of the right system will be able to increase employee performance because employees would not working manually.

According to Gelderman (1998), the application success of an information system is the intensity of system use of the accounting information system in everyday work and the user satisfaction of the accounting information system use. The comprehensive model that is able to be referred for the success dimension of the accounting information system application are: (1) The Information Success Model from Delone and McLean (1992); and the Hierarchical Structural Model from Drury and Farhoomand (1998). Besides these two models, Laudon and Laudon (2000) provides five dimensions for measuring the success of the accounting information system application, the dimensions are: (1) the high level of system use; (2) the user satisfaction on the system; (3) a favorable attitude; (4) Achieving the objectives of the information system; and (5) a financial payoff.

Livari (2005) uses a concept of use of information system as mandatory usage in public sector, by observing from an actual use perspective. Items from actual use that are used are daily use time and frequency of use. The use of the information system that is developed refers to how often the user uses the information system. The more often the user uses the information system, it is usually followed by more degrees of learning that the user obtains about the information system. (Mc Gill et al., 2003). Meanwhile, DeLone and McLean (2003) measures system use as an indicator of information system success. According to Jogiyanto (2007), the use concept of a system is able to be observed from several perspectives, which are actual use and perceived use or reported use

According to Davis (1989), stated that ease of use perception is a level where a person believes that the use of a certain system is able to make the person free of effort, which means that when an employee uses the system, the employee needs less time to learn about the system because the system is simple, not complicated and easy to understand or maybe familiar. The ease of use is not only the ease for learning and using a system but also refers to the ease in doing a task. The use of a system will provide ease for employees in working compared with working manually, The use of the information system believes that an information system that is more flexible, easy to understand and easy to operate as characteristics.

**Factors that Influence Information System Use**

Organizations have to operate effectively, efficiently and controlled through an increase of human resources, product and service quality and use of information technology to be able to compete in the local and national level (Susanto, 2008). According to Romney and Steinbart (2009) the accounting information system is a part of corporate infrastructure which together with human resources and technology that becomes support activity in the creation of value to customers. As one of the support activities, the accounting information system has a role in providing financial information that is useful for five primary corporate activities, through improvement: (1) Quality and cost decrease of products and services; (2) Efficiency (3) Knowledge sharing; (4) Efficiency and Effectiveness of the value chain; (5) Improving the internal control structure; and (6) Decision making. The accounting information system is something that must

be needed so an organization is able to operate effectively, efficiently and controlled.

The success of an organization in maintaining its existence begins with the human effort itself in increasing effectiveness and efficiency optimally. In other words, the organization success is highly influenced by the quality and competitive ability that it has. Suya et al., (2014), stated that employee's knowledge and skill are factors that are able to influence information system use. Employees that have a high knowledge specifically abilities in the information technology field, tend to have an adequate enough ability in operating a program. Employees with high skill are able to access information system programs faster using a work method that is considered more effective and efficient. According to Anwar (2012), organizational commitment and manager knowledge are factors that influence the application success of the accounting information system observed from the user satisfaction and intense of use (intended use). The success of the application of the accounting information system are able to be reached with the optimization of increasing operational commitment and manager knowledge and has an impact to corporate financial performance.

According to Choe (1996), the success of the accounting information system application in a company is influenced by several factors, among others: (1) User involvement; (2) Leadership support; (3) User training and education (4) Organization workgroup factors; and (5) other organizational factors such as size, task characteristics and others. Essex et al., (1998) in his research found that factors that influence success of an information center in an organization are: (1) Staff quality (competence, training, and knowledge) and (2) User knowledge about technology and business. Sounders and Jones (1992), stated that organizational commitment as an organizational factor that influences the success of the accounting information system use besides the *SIA*, such as: *SIA* integration with corporate planning, output quality, *SIA* operational efficiency, user/management attitude, competence of *SIA* implementation staff, and others.

Based on the study implemented by DeLone and McLean (1992), they found that success of an information system are able to be presented by:

1. Qualitative characteristics of the information system itself (system quality)
2. Output quality from the information system (information quality)
3. Consumption to output (use)
4. User respond to the information system (user satisfaction)
5. Information system influence to user habits (individual impact)
6. Its influence to organizational performance (organizational impact)

From the explanation above it can be summarized that there are many factors that are able to influence information system use. In this research the factors of human resource competence, organizational commitment, and system quality will be used by the researcher as factors that influence information system use.

**Human Resource Competence**

Competence is an ability for implementing or doing a task or work that is based on skill and knowledge and supported by a work attitude that is demanded by the work (Wibowo 2007). Competence as a person's ability of productivity in a satisfactory level also show knowledge and skill characteristics that every individual has or need that make them capable to do tasks and responsibility effectively and efficiently and increase the professional quality standard in work.

A Head Decision of the National Board of Official Number 46A Year 2003 about the Guide of Making a Competence Standard of Civil Employee Structural Positions affirms that competence is the ability and characteristic that a Civil Employee has in the form of knowledge, skill, and behavior attitude that is needed in implementing his/her position tasks, so the Civil Employee is able to do their tasks professionally, effective and efficient. The employee's competence measured with knowledge, ability and skill. A competence person is a person who has knowledge, skill and attitude in implementing a task or work. An employee who has enough knowledge will increase an organization efficiency (Robbins, 2003). Competence explains what people do at the workplace in several levels and itemizes standards of each level, identifies characteristics, knowledge and skill that is needed by the individual that makes doing tasks possible and effective responsibility so it reaches a professional quality standard in work, and includes all notable aspects of certain management performance, skill, and knowledge, attitude, communication, application and development (Wibowo, 2007).

Spencer and Spencer (1993), stated that competence is a base of personal characteristics and identifies the way of thinking and behavior, equalizes situations and support for a lengthy period. There are five competence characteristic types, which are as the following:

1. Motive is something that is consistently thought or wanted by someone that causes action. Motive pushes, directs, and chooses behavior toward a certain action or purpose.
2. Description are physical characteristics and respond that is consistent to the situation or information. Reaction speed and sharp eyes are physical competence descriptions of a fighter pilot.
3. Self-concept is the attitude, values or self-image of a person. Self-confidence is a belief that a person is able to be effective in almost every situation which is a part of a person's self-concept.
4. Knowledge is information that a person has in a specific field.
5. Skill is the ability to do certain physical or mental tasks. Mental competence or cognitive skill includes analytical and conceptual thinking.

Competence is a behavior dimension behind competent work. It is often named behavior competence because it explains how people behave when they implement their roles well (Armstrong and Baron, 1998). Competence is not an ability that is unable to be influenced. Michael Zwell (2000) stated that there are some factors that are able to influence a person's competence ability that encompasses: belief and values, skill, experience, personal characteristics, motivation, emotional issues and intellectual ability. Competence is defined as knowledge, expertise, ability or personal characteristics of an individual that influences work performance directly (Brian E. Becher, Mark Huslid et al. in Sudarmanto, 2009) Competence is mastering tasks, skill, attitude and appreciation that is needed to support the success of a system.

From the explanations above about the competence concept, it can be summarized that competence is knowledge, skill, and attitude that underlies a person's behavior to implement tasks and obligations that he/she burdens so finance administrators are able to implement their tasks professionally, effectively, and efficient. This competence model is an instrument for organizations base for human resource management, such as human resource

planning. In this research, indicators of competence are knowledge, skill and behavior attitude that will be used in analysis.

**Organizational Commitment**

According to Mathis and Jackson (2004), organizational commitment is the level of trust and employee acceptance of the organization's purpose and willingness to stay in the organization. Organizational commitment as a relative power from individuals in identifying their involvement in the parts of the organization (Mathis and Jackson, 2000). Organizational commitment is employees membership in the organization and be available to implement high effort for the organization's purpose (Bathaw and Grant, 1994). In other words, organizational commitment as a form of orientation to the organization in term of loyalty in implementing tasks, identification to the values and purpose of the organization, and the involvement of members to make achievements.

The success of an organization is determined by the commitment of the employees for reaching the organization's purpose. Luthans (2011) mentioned about several definitions and measures about organizational commitment that is most often defined which are:

1. A strong will to still be a member of a certain organization.
2. The readiness to direct all the abilities for organizational purposes.
3. Self-confidence and strong acceptance to organizational purposes and values.

In other words this concerns the attitude that reflects employee loyalty to the organization and the sustainable process where organization members express concern to the organization and success and sustainable progress. The success of an organization is determined by the commitment of the employees in reaching the organization's target or purpose. An employee that has a low commitment of course will produce results that are not optimal to the organization.

According to Mowday et al., (1979) and Allen and Meyer (1993), stated that there are three aspects of organization commitment, which are:

1. Affective commitment, is the commitment that is related with the presence of will to be bonded to the organization. How far a person has an emotional relation, self-identification, feeling involved in the organization and staying in the organization because of their own will.
2. Continuance commitment, is the commitment based on rational needs. In other words, this commitment is formed based on costs that will appear in relation with leaving the organization and considering what has to be sacrificed if staying in an organization.
3. Normative commitment is the commitment that is based on moral obligations that are in the employees' selves. Individual confidence of responsibility to the organization and the feeling of having to stay because of loyalty.

Allen and Mayer (1990), stated that every component in organizational commitment has a different base. Employees that have a high affective component join the organization because of the will to still be a member of the organization. Meanwhile, employees with a high continuance component, still become members of the organization because they need the organization. Employees that have a high normative component stay in the organization because they have to do it. Based on organizational commitments every employee has a different basic behavior. An employee that has an organizational commitment with an affective base in an organization has a different behavior with employees that have a continuance commitment. Meanwhile, normative

component as results of socialization experience, depending on how far the employee has a feeling of obligation. The normative component inflicts a feeling of obligation to the employee for giving response to what has been accepted from the organization.

**System Quality**

In the information system success model (DeLone and McLean, 2003), system quality is a technical measure of success, information quality is a semantic measure of success, and user satisfaction describes individual influence and organization, are measures of effectiveness success. This information system success model has six dimensions among others: system quality, information quality, user satisfaction, use intensity, individual impact, and organizational impact. The system quality shows product quality from its information system application. The system quality, determines the attitude of its user as the receiver of the information. The higher the system quality, the higher level of user satisfaction and use.

Accounting software is expected to ease finance administrators in implementing their tasks. The problem that usually occurs in using an accounting software is the incompatibility of software features with the business and information process or organization needs (Janson and Subramamian 1996; Lucas et al. 1988). The incompatibility that occurs among others are: software problems, system interfacing and difficulties in hardware that can cause significant problems for the user. Technical difficulties that interfere in the software, interfacing problems in the system, and difficulties in the hardware make users reluctant to use it.

Indicators used to measure system quality among others are: ease of use, response time, reliability, flexibility, and security. Research used the usefulness variable and ease of use to measure the information system success has already been implemented by McGill, Hobbs and Klobas (2003). They stated that information quality from the information system produces are:

1. Accounting software are able to increase data processing capacity significantly
2. Accounting software are able to be used in other computers
3. Accounting software are able to be used in an organizational environment without further modification.
4. Accounting software has a security system
5. There are facilities for data correction (help function) in accounting software
6. Errors are easy to correct and identify
7. Every part of the system accommodates information
8. Accounting software is easy to use
9. Accounting software is easy to learn
10. Accounting software is able to be used in all organizations

The indicators that are used for measuring system quality have been developed by several researchers. Swanson (1974) mentioned items used to measure information system quality are: reliability of the computer system, online response time, and the ease of terminal use. Then, Emery (1971) uses a system characteristics concept for measuring information system quality that covers: content of the database, aggregation of details, human factor, response time, and system accuracy. Hamilton and Chervany (1981) in measuring information

system quality uses: proposed data currency, response time, turnaround time, data accuracy, reliability, completeness, system flexibility, and ease of use.

***SAIBA (Sistem Akuntansi Instansi Berbasis Akrual)* (Accrua-Based Institution Accounting System) Application Program**

The *SAIBA (Sistem Akuntansi Instansi Berbasis Akrual)* (Accrual Based Institution Accounting System) is an accounting information system application based on computer technology or website. In term of implementing accrual--based accounting in the central government, the Ministry of Finance developed an integrated application to be used in National Institutions/Ministries. The development of the application is expected to integrate the implementation and responsibility process in corresponding with the budget cycle. This accounting information system has a purpose to motivate people in facing change, and produces a quality accrual-based finance report regarding of good governance.

The *SAIBA* application is developed from the cash-based *SAI* application. The development of the *SAIBA* application is guided in *SAP*, Accounting Policies, Accounting Systems and the Standard Accounting Diagram. This *SAIBA* application uses an accounting information system that integrated with the National Budget and Treasury System, Work Unit Application System, and the National Goods Accounting System. Regulations in accounting standards are followed in corresponding with the determined accounting policies. The process is corresponded with the Accounting System of the Central Government by using the Standard Accounting Diagram. The *SAIBA* business process is able to be seen in following Figure 1.

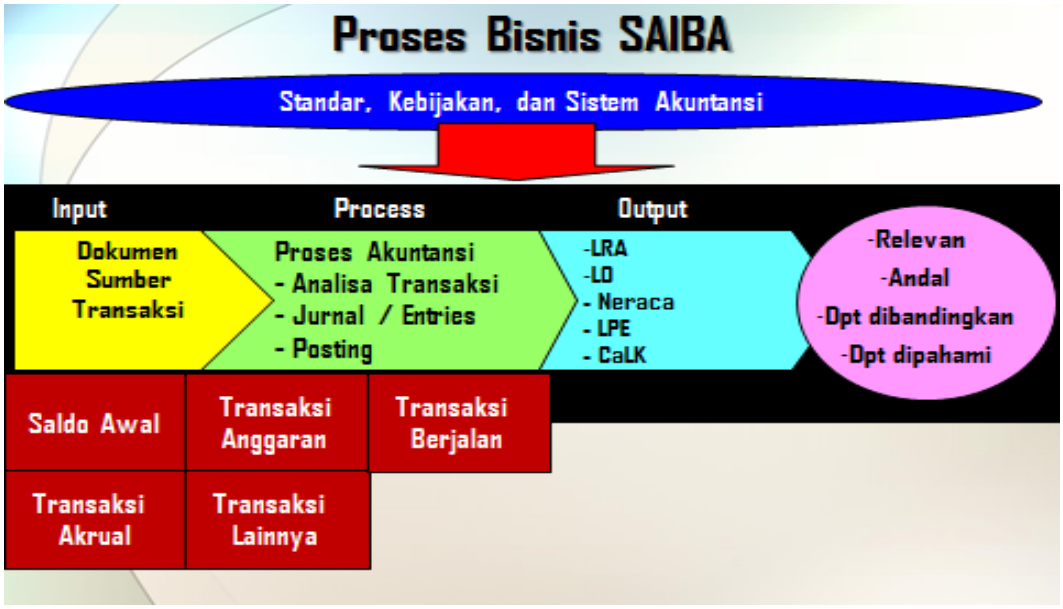


Figure 1 *SAIBA* Business Process
Source: *SAIBA* Business Process Module

Based on Figure 1, *SAIBA* begins from document recording manually or electronically and will shape transaction journals. Accounting documents are inputs in the accounting process. The source documents consists of internal and

external documents. Internal documents are made by accounting entities (working units) for recording data, sourced from inside or external parties. Source documents in *SAIBA* are mostly indifferent with accounting documents used in the *CTA* base such as *DIPA Petikan Satker Revisi DIPA, SPM/SP2D,* Non Tax Deposit Letters, Accrual Based Accounting Deposit Letters. When data processed by the *SAIBA* application, then the journal is posted in the ledger and recapitulated in the financial report. Data that is processed covers the early deposit data of the balance or realization data of the previous process, budget data consists of income budget and spending budget that is allocated to every working unit, current year transactions covers treasury income and spending, accrual transactions covers accrual income and load, and other transactions. Other transactions among others are financial transactions that do not influence load and income, such as the reclassification of mail in the balance.

The *SAIBA* application produces output in the form of: Budget Realization Report; Operational Report; Balance; Equity Change Report and Financial Report Notes. The output produced by the *SAIBA* application are expected to produce a quality financial report (relevant, reliable, and able to be compared and understood by financial report users).

## 3. RESEARCH METHOD

This research is a quantitative research with a survey method. Variables measured in this research are human resource competence, organizational commitment, and system quality as independent variables and *SAIBA* application use as a dependent variable. All variables are measured with 5-scales likert from strongly do not agree until strongly agree. The research population are the *SAIBA* application users in the Statistics Indonesia of all regional offices in Indonesia, which are 513 persons and all are chosen as research samples. The data gathered by email questionnaire during May-June 2016 with 25 percent response rate. The data analysis technique uses a multiple regression linear method which began with construct validity and reliability tests.

## 4. ANALYSIS AND DISCUSSION

The respondents in this research are 129 *SAIBA* administrators at Statistics Indonesia. Respondent characteristics are based on demographic characteristics which are sex, age, graduate of/science field, working time, staff, working unit, office level and *SAIBA* administrator experience, are generally explained in following Table 1.

Table 1 Respondent Characteristics

| No | Characteristic | Interval | Respondent | Percentage (%) |
|---|---|---|---|---|
| 1 | **Sex** | Male | 52 | 40,3 |
| | | Female | 77 | 59,7 |
| | **Total** | | **129** | **100** |
| 2 | **Age** | < 25 Years | 3 | 2,3 |
| | | 25 – 30 Years | 62 | 48,1 |
| | | 31 – 35 Years | 39 | 30,2 |

| No | Characteristic | Interval | Respondent | Percentage (%) |
|---|---|---|---|---|
| | | > 35 Years | 24 | 19,4 |
| | **Total** | | **129** | **100** |
| 3 | **Education** | High School/Equivalent | 27 | 20,9 |
| | | Diploma | 33 | 25,6 |
| | | Bachelor Degree | 66 | 51,2 |
| | | Masters/Doctor Degree | 3 | 2,3 |
| | **Total** | | **129** | **100** |
| 4 | **Science Field** | Accounting | 17 | 13,2 |
| | | Non Accounting | 112 | 86,8 |
| | **Total** | | **129** | **100** |
| 5 | **Working Period** | <5 Years | 19 | 14,7 |
| | | 5-10 Years | 82 | 63,6 |
| | | 11-16 Years | 21 | 16,3 |
| | | >16 Years | 7 | 5,4 |
| | **Total** | | **129** | **100** |
| 6 | ***SAIBA* Operator Experience** | <3 Years | 62 | 48,1 |
| | | 3-5 Years | 43 | 33,3 |
| | | 6-8 Years | 19 | 14,7 |
| | | >9 Years | 5 | 3,9 |
| | **Total** | | **129** | **100** |

Source: 2016 Research Results

Table 1 shows the respondent demographic characteristics in this research are male as many as 52 persons (40.3%) and female respondents as many as 77 persons (59.7%). Based on age, most of the respondents are grouping in 23-35 years old (48.1%). It indicates that *SAIBA* operators are mature and productive period, so it is expected to be able to have high mobility in implementing their tasks as *SAIBA* operators.

Most *SAIBA* operators are Bachelor Degree graduates (51.2%). It indicates that respondents already have an adequate education level, so it is possible to be able to finish their work well. Education levels are highly needed by *SAIBA* operators, where education is able to determine knowledge, skill, and attitude in finishing tasks and understanding the accounting information system and the government accounting standard.

Furthermore, it contrary with science field where 86.8 percent SAIBA operator are non-accounting. However, operator's working period is mostly senior (82 percent is 5-10 years working period). Then, it is expected that employees have highly organizational commitment and experience that support operators using SAIBA while mostly operators are junior level of *SAIBA* operators.

**Multiple Regression Linear Analysis**

This research uses a multiple regression linear analysis to examine the influence of human resource competence, organizational commitment and system quality on *SAIBA* application use at Statistics Indonesia. Table 2 presents output of statistical examination.

Table 2 Results of Multiple Regression Linear Analysis

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | .456 | 1.967 | | .232 | .817 |
| | Human Resource Competence | .084 | .028 | .214 | 2.999 | .003 |
| | Organizational Commitment | .101 | .018 | .494 | 5.630 | .000 |
| | System Quality | -.056 | .027 | -.142 | -1.670 | .098 |

Source: 2016 Research Results, SPSS Processed

Based on Table 2, human resource competence and organizational commitment influence *SAIBA* application use at Statistics Indonesia. The following sections explanation the research findings.

**The Influence of Human Resource Competence on *SAIBA* Application Use**

Human resource competence has positive influences on *SAIBA* application use at Statistics Indonesia. It means that the higher level of employee competence, the higher level of *SAIBA* use at Statistics Indonesia. It also indicates that the successfulness of *SAIBA* is determined by adequate operator competence which supported by proper education and experience in using *SAIBA*.

Based on respondent characteristics, most *SAIBA* operators at Statistics Indonesia are non-accounting and less than 3 years experiences in *SAIBA*. For that, the *SAIBA* operator competence will be continuously increased through training or socialization. Competent human resources supported by an accounting education background and experience in the work field, will motivate success in using the accounting information system.

The complexity of *SAIBA* application, the extent of the scope of the accrual based accounting and the presence of many procedures in the institution accrual based accounting system process, beginning from the occurrence of the transaction until a financial report is produced demands *SAIBA* operators at Statistics Indonesia to have adequate competence and experience. This is consistent with Shaberwal et al. (2006), stated that complexity of the accounting information system process demands a person's experience in the accounting information system and training of the accounting information system, which both are constructs that determine the success of the accounting information system application.

*SAIBA* operators at Statistics Indonesia must have adequate competence in the form of knowledge in the accounting information system field and accrual-based accounting; skills in using hardware and software; and having a behavior attitude that is responsible and integrity to their work in evaluating system trouble and then take the right action for solving the problem that appears. Then, it is expect to minimize error in financial statement process.

Surya et al., (2014) stated that knowledge and skill has an important influence in system use. Employees with high level of specific knowledge and skills in the information technology field, tend to have adequate skills in operating a program and able to increase their work productivity. Employees with high level

of skills in implementing access of a software, is considered to faster, more effective, and more efficient work method. A higher expertise employee is able to increase work efficiency, accelerate information speed, and minimize task error.

*SAIBA* operators at Statistics Indonesia produces financial reports in corresponding with Government Regulation Number 71 Year 2010 about the Government Accounting Standard that consists of: Budget Realization Report; Deposit Change of Extra Budget Report; Balance; Operational Report; Cash Flow Report; Equity Change Report; Notes of the Financial Report. The whole forming process of the financial report needs a competent *SAIBA* operator. Adequate competence that *SAIBA* operators have in the Statistics Indonesia will help them in finishing work and tasks professionally, effectively and efficiently so it produces a quality financial report. Based on those explanation, it can be summarized that competence is one of the important factors in increasing the *SAIBA* application use.

**The Influence of Organizational Commitment on *SAIBA* Application Use**

Organizational commitment has positive influence on *SAIBA* application use at Statistics Indonesia. It indicates that the higher level of employee commitment, the higher level of operator uses of *SAIBA* application.

Most *SAIBA* operators in the Statistics Indonesia are in the work period of 5-10 years which are as many as 63.6%. This shows that the work period of *SAIBA* operators are long enough, so the organizational commitment that the *SAIBA* operators have is adequately high. Based on age most of the respondents are in the 25-35 years old age range which is as large as 48.1%, this shows that *SAIBA* operators are in the age that is considered mature and productive. With an age that is mature and productive, the *SAIBA* operators have a high mobility in doing their tasks and are able to cooperate with their colleagues and superiors.

The employee organizational commitment is a factor to push the success of the accounting information system application in the organization, because the core of organizational commitment is the loyalty of an employee to the occupation. The higher level of employee organizational commitment will produce optimum output for the organization. Therefore, an increasing organizational commitment is critical issues regarding to *SAIBA* application use. Larsen (2003), stated that organizational commitment is the primary factor that influences the success of the accounting information system application. Results of this research also supported by Anwar (2012) who found that success of the accounting information system application is reached by high level of employee organizational commitment.

Based on respondent profile, operator's organizational commitment are fairly high. It indicates that *SAIBA* operators already have an emotional connection with the organization, willingness to stay in and obligations to the organization. *SAIBA* operators feel that they are emotionally attached to the Statistics Indonesia, because *SAIBA* operators feel that they belong and part of Statistics Indonesia as a place of their work and socialize with colleagues and superiors.

*SAIBA* operators perceive Statistics Indonesia as a place for they work and source of income. If a *SAIBA* operator leaves the Statistics Indonesia, it would be hard for them in choosing another organization. *SAIBA* operators also perceive that they have obligations and responsibility to the Statistics Indonesia. This

affective, normative, and continuance commitment are form of employee organizational commitment (Allen and Mayer, 1993) at Indonesia Statistics. Based on the explanation, it can be summarized that organizational commitment has an influence on *SAIBA* application use at Indonesia Statistics. The *SAIBA* application use will be optimal if the *SAIBA* operators have a higher level of organizational commitment and at the end, it will support the employee to reach the organization purpose.

## 5. CONCLUSION

The success of the accounting information system application is influenced by individual and system factors. The individual factor is employee motivation and satisfaction in using accounting information system. According to Romney and Steinbart (2009), the accounting information system is a system that gathers, takes note, saves, and processes data to produce information for the purpose of decision making. A good accounting information system will produce a good financial report.

The complexity of the accounting information system, the extent of the accounting cycle and the amount of procedures in the accounting information system process beginning from the occurrence of a transaction until a financial report is produced demands *SAIBA* operators to have adequate competence and a high organizational commitment to evaluate system error and solving the problems in the *SAIBA* application use.

Research results show that human resource competence has an influence on *SAIBA* application use. Because of that, the competence of *SAIBA* operators have to be continuously increased because most *SAIBA* operators have a non-accounting education background and are not yet experienced enough in *SAIBA* operation. For that, it is important to increase *SAIBA* operator competences by increasing intensity of training or socialization of accounting cycle, accrual-based accounting, financial report, and accounting administration. An accounting-based employee background is more suitable for *SAIBA* operator.

Furthermore, Statistics Indonesia can increase *SAIBA* operator organizational commitment by involving employees in every activity. Also, increasing motivation of employee membership by designing and implementing Standard Operating Procedure (SOP) and merit system.

Moreover, the use of the *SAIBA* application at Statistics Indonesia is not fully optimal. The proper use of the *SAIBA* application will be able to increase the performance of *SAIBA* operators because the employees do not work manually anymore. For that, Statistics Indonesia should provide adequate facilities in the form of hardware and software. The use of the hardware and software has a purpose to produce trusted, relevant, timely information that helps decision making process of the financial information users and producing a quality accrual-based financial report for the forming of good governance.

Finally, this research still has limitations that need improvement and development in future research as are as follow.

a. Respondents used in this research are only *SAIBA* operators in a certain time period which is when the survey was implemented, so future research should examine financial administrators such as the expenditure treasurer and the

head of the finance/administration sub division at other governmental institutions.

b. Future research may explore various variables that relatively influence accounting information system use and its impact, such as: individual impact and organizational impact.

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