

Understanding Information Technology and Accounting Has a Moderated Effect on Organizational Commitment

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Abstract

This study aims to determine the effect of understanding information technology and accounting on organizational commitment with the quality of human resources as a moderating variable. The sample in this study amounted to 44 respondents. The analytical methods used in this study, namely data quality test, classical assumption test, multiple linear regression analysis test, partial test, simultaneous test, and moderated regression analysis with the help of SPSS version 23. The results of this study concluded that information technology partially influences positive effect on organizational commitment, while accounting understanding has a negative effect and does not succeed in giving a significant effect on organizational commitment. As well as the simultaneous test results of information technology and understanding of accounting together influence organizational commitment. Meanwhile, after being moderated by the quality of human resources, only information technology variables have a positive effect on organizational commitment. This is because the moderating variable contributes to supporting the understanding of information technology, the more qualified human resources an agency is, the more capable it is to understand technological developments that continue to evolve. Meanwhile, accounting understanding after being moderated by the quality of human resources, did not succeed in having a positive influence on organizational commitment. This is because the synthesis of human resource quality moderation is still not in accordance with the existing implementation in agencies.

Keywords: Information Technology; Accountancy; Commitment; Organization; HR Quality.

INTRODUCTION

Organizational commitment is built on the basis of employee trust in organizational values, employee willingness to help realize organizational goals and loyalty to remain members of the organization. Therefore, organizational commitment will create a sense of belonging for workers to the organization. If workers feel their souls are bound by existing organizational values, they will feel happy at work, so they have responsibility and awareness in running the organization and are motivated to report all activities by carrying out accountability to the public voluntarily including financial accountability through financial reports. Organizational commitment implies something more than passive loyalty to the organization.

As revealed by Wahyudi (2020) that organizational commitment is something that discusses about our integrity, about our competence, about loyalty, about totality, and about how we contribute to organizational goals. Organizational commitment is also related to the quality of regional revenue and expenditure (PAD) and employee performance, where the better the commitment, the better the quality of PAD preparation and performance (Harahap, 2022; Syardiansah, 2020; Latief, 2019).

Recently, the high value of information is due to the fast flow of this information, so that the latest technology is needed to obtain, process and send it. Information technology is a system that provides convenience and flexibility in carrying out a task, because with information technology processing a task will be more effective and efficient. Such as the delivery of financial reports can be timely and financial report information can also reach the desired point of accountability. One of the factors that can be the main support for the operation of information technology in an institution is quality human resources. If human resources have good abilities and skills in operating information technology, of course the role of information technology will also increasingly feel its function and effectiveness in an institution. Like research conducted by Galih (2018), where the results of his research state that information technology has a significant influence on organizational commitment.

The use of information systems in government agencies in particular also has an important role to be able to produce quality financial reports for the creation of accountability. Such as research conducted by Riska (2017) which states that the use of information technology affects the performance accountability of government agencies. This means that government officials who use information technology can produce quality accountability in

the performance of government agencies. Accountability is a qualitative characteristic of government financial reports which is a normative prerequisite needed so that government financial reports can meet the desired quality, for this we need a system that can provide convenience, not only in compiling reports in a computerized manner but also in their administration there must be a relevant system that can consolidate accounting entities and reporting entities. With this system, it is hoped that financial reports can be presented on time because with the complexity of account codes and various types of reports that must be completed for administration and reporting it is not possible to do it manually. PP No. 65 of 2010 to utilize information technology through the implementation of the Regional Management Information System (SIMDA), some cities and regencies in West Java have slowly implemented SIMDA, one of which is the Sukabumi District Government which has successfully implemented SIMDA Finance as a whole.

Understanding of accounting is one of the factors that affect the quality of financial reports. In producing quality financial reports, the quality of the people who carry out the task of compiling financial reports must be a major concern, namely the employees involved in these activities must understand and understand the process and implementation of accounting carried out by referring to the applicable provisions. If the employees involved in the preparation of financial reports understand and understand the processes and elements of the financial reports, the quality of the financial reports will be good. So that certain criteria are needed such as educational background that is in accordance with the field of assignment, having the ability to carry out accounting processes, and other criteria. Where these criteria can be a reference that the human resources are qualified and in accordance with the assigned field of financial tasks. So if these criteria are met, of course it is expected that organizational commitment will also be better. As revealed by Windy (2012) the performance of employees in the accounting department is very important for the company, if they have carried out their duties properly and correctly then this will affect the performance of the organization. Higher performance implies an increase in efficiency, effectiveness, or higher quality of completing a series of tasks assigned to an employee in an organization. Of course, it is hoped that organizational commitment will also be better. As revealed by Windy (2012) the performance of employees in the accounting department is very important for the company, if they have carried out their duties properly and correctly then this will affect the performance of the organization. Higher performance implies an increase in efficiency, effectiveness, or higher quality of completing a series of tasks assigned to an employee in an organization. Of course,

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A good understanding of information technology and accounting possessed by employees will raise enthusiasm and self-confidence so that employees are able to show high commitment to their organization by fully completing their work responsibilities which will ultimately achieve the goals of the organization. To be able to understand and utilize information technology more effectively and understand the accounting process better, qualified and competent human resources are needed, because qualified and competent human resources will be able to increase employee commitment to their organization.

The synthesis process that can be developed from the variable understanding of information technology and accounting understanding of organizational commitment, raises the moderating variable of the quality of human resources. Where understanding of information technology and understanding of accounting comes from human resources in accordance with the criteria, special qualifications, and quality. If human resources meet quality criteria, new understandings that will continue to develop will be easier to apply to agencies. So that the moderating variable is needed in analyzing the extent to which the quality of human resources is important to increase understanding of each field of knowledge and developments in work that will continue to progress, so that organizational commitment will be created that is in line with the increasing level of human resource capabilities, comfort in doing work, and other supporting factors. This is in line with the results of research conducted by Risal (2022) where human resources and the use of information technology have a positive effect on the quality of local government financial reports this is because the effectiveness of quality human resources is very important in its contribution to the implementation of work related to information technology. Likewise, the quality of human resources for understanding accounting is also very necessary, in line with research conducted by Wiwin (2017) which states that the quality of human resources in the accounting department has a significant effect on the quality of financial report information, this must be supported by the number of accounting resources adequate qualifications and

ability in accounting science. Because the science of accounting is a special science that needs to be studied significantly, human resources are needed who also understand the science of accounting to the fullest. This also applies in forming organizational commitment to employees, where the quality of human resources which can be assessed from the ability and understanding in carrying out tasks will bring about interest and a sense of comfort in doing work, where this can build employee commitment to their institution, in line with Amirul's research (2017) where commitment can be formed from the ability employees in doing their jobs, because employees who have a high commitment to the company tend to show good quality, more totality in work and low turnover rates for the company. In line with the above, the quality of human resources is a moderating variable in this study to assess the implementation of each variable and the relationship of each of these variables.

In addition, the novelty in this study is in the form of the extent to which the moderation of HR quality affects other variables, because theoretically quality HR includes understanding, ability, and qualified qualifications, which can be a supporting factor for the formation of organizational commitment. Where agencies can run well, because there is a driving wheel in the form of quality human resources.

This research was conducted at the Government of Sukabumi Regency which is one of the regencies in West Java which has 30 OPD (Regional Apparatus Organizations) consisting of 9 agencies, 17 agencies, 1 office, 1 hospital, 1 UPT and 1 Satpol PP. In the last three years, the government of Sukabumi district has successively received an Unqualified Opinion from the Audit Board of the Republic of Indonesia, a representative of North Sumatra, but the achievement values for regional spending and local revenue are in TA. 2020 has not yet reached the target set. The targeted regional spending achievement value is IDR 3,190,043,526,723.12 with a realization of IDR 2,770,409,994,709.19. Meanwhile, the targeted PAD is IDR 2,200,498,262,974.00 with a realization of IDR 809,719,829,264.82. The achievement of spending and PAD has not been in accordance with the target,

In order to support community development and empowerment aimed at improving the welfare of rural communities, high organizational commitment is required, as well as supporting factors such as the ability and quality of agencies in achieving the goals of regional apparatus organizations, in this case the local government of Sukabumi Regency. related to information technology and understanding of accounting so that in the use of regional spending can be directed, effective and efficient and guided by the established technical guidelines. This can also be supported by the quality of human resources that run information

technology and the implementation of accounting processes in the regional apparatus. In the end, if the quality of human resources meets the required criteria, information technology also runs well and provides efficiency in carrying out tasks, and accounting understanding is also carried out by employees who are competent in this field, of course it is hoped that organizational commitment will also be created and well-formed too. Based on this, this research was conducted to assess how the influence of understanding information technology and accounting on organizational commitment is moderated by the quality of human resources.

LITERATUR REVIEW

A. *Organizational Commitment*

Organizational commitment as: the relative strength of an individual's identification with and involvement in a particular organization. This definition shows that organizational commitment means more than just passive loyalty, but involves an active relationship and the desire of employees to contribute by showing a high commitment to providing more energy and responsibility for the welfare and success of the organization where they work. There are three factors characteristic of organizational commitment, namely 1) believe in and accept the goals and values of the organization; 2) the willingness to focus efforts on helping the organization achieve its goals, and 3) the desire to maintain organizational membership. Organizational commitment is built on the basis of employee belief in organizational values.

Ria and Darman (2018) state that commitment is one of the circumstances in which an individual becomes bound by it through action with confidence so that he persists in carrying out activities and being involved in them. Three features of behavior are important in binding individuals to their actions: the visibility of the action, the degree to which the results are irrevocable, and the extent to which the person is committing the action voluntarily. Commitment can be increased and leveraged to gain support with the goals and interests of the organization through means such as participation in decision-making.

Therefore, organizational commitment will create a sense of belonging for workers to the organization. If workers feel themselves bound by existing organizational values, they will feel happy at work so they have responsibility and awareness in running the organization and are motivated to continue to add insight regarding the use of information technology and accounting understanding that will assist workers in completing their work responsibilities.

which will ultimately help the organization achieve its stated goals.

B. Information Technology

Information technology includes all matters relating to the process of data manipulation and information management. Information technology has many functions and roles in an institution or company. The function of information technology itself is to capture, process, produce, store and retrieve data. As well as the role of information technology is the operational function, monitoring and control function, planning and decision function and communication function.

The role of information technology in human activities at this time is indeed so great. Kadir and Triwahyuni (2013) argue that information technology broadly has the following roles: 1) Information technology replaces the role of humans. In this case, information technology automates a task or process; 2) Information technology strengthens the role of humans, namely by presenting information on a task or process; 3) Information technology plays a role in restructuring the role of humans. So information technology basically plays a role in making changes to a set of tasks or processes.

Information systems are needed in an institution, including information systems that are processed by computer devices. Based on what was conveyed by Juhriansyah (2020) Computer Base Information System (CBIS) or the abbreviation of computer-based information system is a system that operates using a computer device, which aims to process information or data that can be used to assist the decision-making process. Trisaputa (2013) stated that information technology plays a role in providing useful information for decision makers within the organization, including in terms of reporting so that it supports the decision-making process more effectively. Information technology besides functioning as computer technology for processing and storing information, also has a function as a communication technology for the delivery and dissemination of information. The obligation to use information technology by the Government and Regional Governments is regulated in Government Regulation Number 65 of 2010 concerning Regional Financial Information Systems. Information technology is expected to assist in the financial reporting process so as to produce reliable and timely financial reports. Regional Governments are obliged to develop and utilize advances in information technology to increase the ability to manage regional finances, and channel Regional Financial Information to public services. The obligation to use information technology by the Government and Regional Governments is

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Boynton et al in Trisaputra (2013) explain the benefits of implementing an information technology system, namely that it can provide consistent data processing compared to manual systems because there is a diversity of transaction processing with the same control system and accounting reporting using computers can increase the effectiveness of company management in analyzing, supervising, and reviewing the company's operational activities.

C. *Accounting Understanding*

Understanding comes from the word understand which means to understand correctly, while understanding is the process of making a way of understanding or understanding. Understanding according to the General Indonesian Dictionary (Poerwada Minta, 2007) has the meaning of being clever and understanding correctly, while understanding is a process, method, act of understanding or understanding.

According to ASOBAT (A Statement OF Basic Accounting Theory) in Faiz (2016) means that accounting is a process of identifying, measuring, and communicating economic information to enable judgments and decisions to be made based on information by users (users) of that information. Wildana (2019) stated that accounting has now become a part of business, organizational and government life. The development of knowledge about accounting is growing rapidly due to the increasing need for financial management and accountability in companies. It can be interpreted that accounting is a knowledge tool that is an important part of business life.

Understanding of accounting itself is the extent to which a person's ability to understand accounting both as a body of knowledge and as a process or practice. Someone who has an understanding of accounting is a person who is able and understands correctly about accounting. So that it can easily carry out the accounting practices and processes. Someone said to understand accounting is to understand and be good at how the accounting process is carried out so that it becomes a financial report guided by the principles and standards for preparing financial reports that are applied in Government Regulation Number 71 of 2010 concerning Government Accounting Standards. According to Aniftahuddin (2016) measuring a person's understanding can be seen from several aspects, namely: first, education, education is a conscious and planned effort to create a learning atmosphere and learning process in such a way that students can develop their potential; second, training, training is one of the efforts to improve the quality of human resources in the world of work. Employees, both new and those who are already working, need to attend training because of job demands that can change due to changes in the work environment, strategy, etc. and third, level of experience, experience is a person's abilities acquired in the past Training is one of the efforts to improve the quality of human resources in the world of work. Employees, both new and those who are already working, need to attend training because of job demands that can change due to changes in the work environment, strategy, etc. and third, level of experience, experience is a person's abilities acquired in the past Training is one of the efforts to improve the quality of human resources in the world of work. Employees, both new and those who are already working, need to attend training because of job demands that can change due to changes in the work environment, strategy, etc. and third, level of experience, experience is a person's abilities acquired in the past so that it becomes a skill in carrying out its duties without feeling doubtful and awkward.

D. *Quality of Human Resources*

Sri (2018) states that human resources are a central factor in an organization, regardless of its form and purpose. the organization is made based on various visions, missions and objectives for the benefit of humans and in carrying out its mission it is managed and managed by humans, so humans are a strategic factor in all institutional or organizational activities. In addition, human resources can also be interpreted as a tool to achieve goals or the ability to take advantage of existing opportunities. The ability of employees as human resources in an organization is an important element because what determines the success or

failure of an organization in achieving its goals is the human resource itself.

According to Ndraha (1997: 12) in Ferdy (2018) says that the notion of the quality of human resources, namely: Quality human resources are human resources that are able to create not only comparative value, but also competitive value. namely: Quality human resources are human resources capable of creating not only comparative value, but also competitive, generative, innovative value by using the highest energies such as intelligence, creativity, and imagination, no longer solely using raw energy such as raw materials , land, water, muscle energy, and so on.

Characteristics of Quality Human Resources according to Ruky (2006: 16) in the book "Quality HR turns vision into reality" says that the characteristics or characteristics of quality human resources are: 1. Have full knowledge of their duties, responsibilities and authorities; 2. Have the necessary knowledge related to the full implementation of their duties; 3. Able to carry out the tasks that must be done because they have the necessary expertise/skills; 4. Be productive, innovative, creative, willing to work with others, trustworthy, loyal, and so on. According to Ruky (2003:57) the quality of human resources is the level of knowledge, ability and willingness that can be demonstrated by human resources.

E. conceptual framework

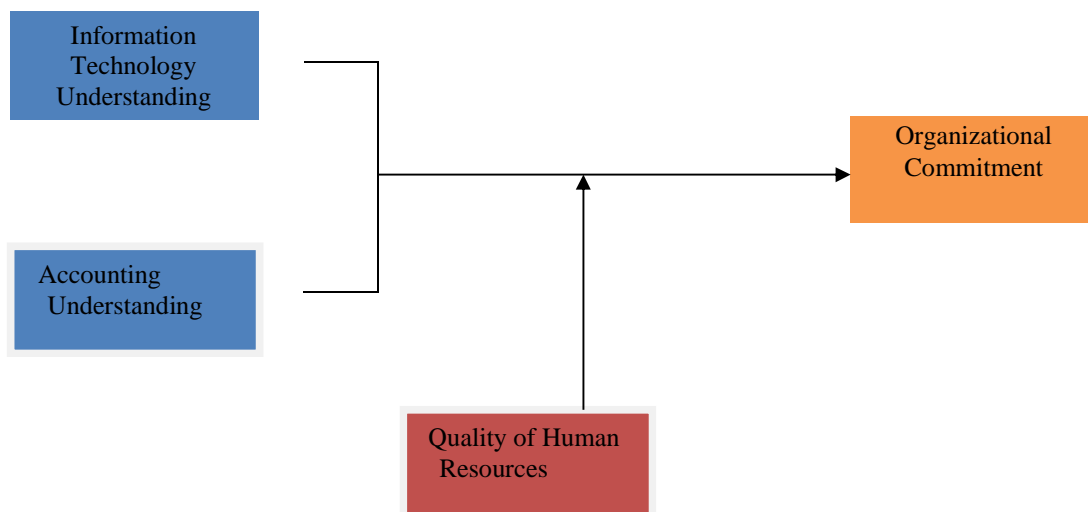


Figure 1.conceptual framework

RESEARCH METHODS

A. Population and Sample

The population used in this study is the Government of Sukabumi Regency which has 30 OPD (Regional Apparatus Organizations). Where the sample in this study consisted of 9 agencies, 17 agencies, 1 office, 1 hospital, 1 UPT and 1 Satpol PP.

B. Method of collecting data

The data collection method used in this study was through distributing questionnaires to 44 respondents in the Sukabumi Regency Government, and this questionnaire was given a weight rating for each question based on a Likert Scale. According to Sugiyono (2018: 93) the Likert scale is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena. With a Likert scale, the measured variables are translated into variable indicators. Then these indicators are used as a starting point for compiling instrument items which can be in the form of statements or questions.

C. Data analysis method

The analytical method used in this study, first by testing the quality of the data, namely by testing the validity and reliability, where by carrying out this test it can be seen that the items are valid and the items that fall, so that the results obtained will also be valid and reliable . Then do the classic assumption test, where this test is carried out to obtain a regression model that shows a significant and representative relationship in a statistical sense, and the resulting data already meets the assumptions of validity, reliability, normality, multicollinearity, autocorrelation and heteroscedasticity. Then a multiple linear regression analysis test is carried out, this test intends to predict how the condition of the dependent variable will be associated with two or more independent variables. Finally, by conducting a moderated regression analysis (MRA) test to find out how the moderating variable influences other variables. Data analysis in this study was tested with the help of SPSS version 23.

The variable relationship models in this study are:

$$Y = a + b_1x_1 + b_2x_2 + e$$

$$Y = a + b_1x_1 + b_2x_2 + b_3x_1x_2 + e$$

RESULTS AND DISCUSSION

Based on the results of the validity test, it can be seen that the variable information technology with 7 questions, understanding of accounting with 10 questions, organizational commitment with 13 questions, and the quality of human resources as a moderating variable with 9 questions, when compared with the r_{table} , which is 0.297, then each question greater than the r_{table} value means it meets the valid requirements.

Based on the results of the reliability test, it can be seen that the variables of information technology, accounting understanding, organizational commitment, and quality of human resources as moderating variables already have an alpha coefficient value above 0.60, meaning the variables used are consistent and reliable.

Based on the results of the normality test below, it shows that the dots spread coincidentally have approached the diagonal line and this shows that the data is normally distributed.

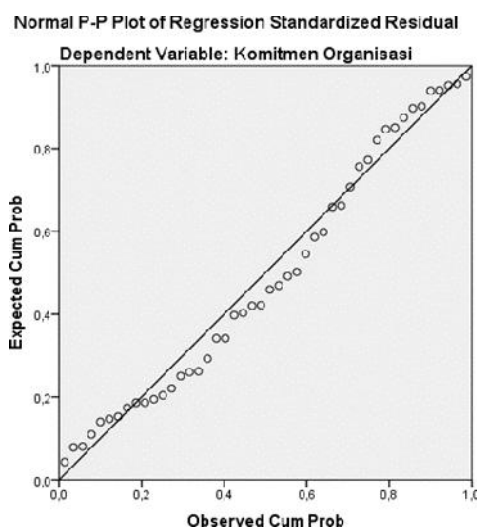


Figure 2.Normal P-Plot Source: Primary data processed (2022)

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual one observation to another (Ghozali, 2012). How to predict whether there is heteroscedasticity in a model can be seen from the scatterplot image pattern of the model. Based on the picture below it can be seen that the points spread randomly and are spread above and below zero on the Y axis, so it can be concluded that in the regression model there is no heteroscedasticity or H_0 is accepted.

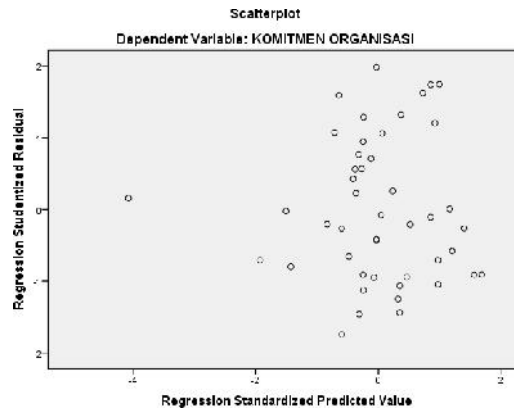


Figure 3.Heteroscedasticity Test Results Source: Primary data processed (2022)

Table 1.Multicollinearity Test Results

Model		Collinearity Statistics	
		tolerance	VIF9
1	Information	,748	1,337
	Technology		
	Accountancy	,990	1,010
	HR Quality	,743	1.345

Source: Primary data processed (2022)

The multicollinearity test aims to test the correlation between independent variables. A good regression model should not have a correlation between the independent variables (Ghozali, 2012). Based on the test results, it can be seen that the VIF value of the Information Technology variable is 1.337, Accounting is 1.010, and Human Resources Quality is 1.345 where each has a VIF value < 10. In the tolerance value of the Information Technology variable is 0.748, Accounting is 0.990 , and Quality of Human Resources of 0.743 where each tolerance value is above 0.1. So it can be concluded that there is no multicollinearity among the variables studied.

Table 2.Autocorrelation Test Results

Model	R	Durbin-Watson
1	,263a	1,908

Source: Primary data processed (2022)

From the test results, the autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding errors in period t and the interfering errors in the t-1 (previous) period. Autocorrelation arises because successive observations over time are related to one another (Ghozali, 2012). Autocorrelation testing was carried out with the Durbin Watson test by comparing the Durbin Watson value (dW) with the table Durbin Watson value, namely the upper limit (dU) and lower limit (dL). From

this test, the DW value was 1.908, based on 44 samples (n) and variables

(k) as many as 3, then the Durbin-Watson table directs a DU value of 1.667 and a DL value of 1.391. So it can be concluded that the autocorrelation test results are $DW > DU$, namely $1.908 > 1.667$, so there is no autocorrelation problem in this study.

From the table below, the multiple regression equation can be made as follows:

$$Y = 3.962 + 0.170X_1 + 0.121X_2 + e$$

Table 3. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		standardized Coefficients	t	Sig.
	B	std. Error	Betas		
1 (Constant)	3,962	,978		4,051	,000
Information Technology	,170	,123	,205	1,377	,176
Accountancy	-,121	,185	-,097	-,653	,517

Source: Primary data processed (2022)

From the linear regression equation, it can be explained that the value of 3.962 is the constant value of organizational commitment. This means that organizational commitment will be constant at 3.962 if information technology and accounting are equal to zero or constant.

Information technology to test the regression coefficient of 0.170. The coefficient is positive, meaning that every 1% increase in the Information Technology variable results in an increase in Organizational Commitment by 17%. The coefficient is positive, meaning that there is a good relationship between understanding of information technology and organizational commitment. The significance value for information technology is $0.176 > 0.05$, it can be concluded that partially (t test) information technology has no significant positive effect on organizational commitment.

It can be concluded that information technology has a role that can affect organizational commitment, although not significantly. But with these positive results, it shows that information technology has an important role in the development of an agency. Where the existence of technology will facilitate a process and information management, so that it will provide convenience and efficiency in carrying out tasks. Of course the effectiveness, will positive impact for the agency and will increase the loyalty and integrity of employees, where this will affect their commitment to the organization. In other words, if information technology goes well, organizational commitment will be created, and information accountability will also be conveyed well too.

Understanding of accounting for the regression coefficient test of 0.121. The coefficient is negative, meaning that for every 1% increase in the understanding of accounting variable, it results in a 12.1% decrease in organizational commitment. The significance value for understanding of accounting is $0.517 > 0.05$, it can be concluded that partially (t test) understanding of accounting has a negative and not significant effect on organizational commitment.

It can be concluded that understanding accounting is not a factor to increase organizational commitment. Because understanding accounting is a science, which focuses on a person's ability to understand accounting well, both in carrying out the process and in practice. So that ideally the understanding of accounting can only be applied to employees who are able and understand correctly about accounting. However, in reality, there are still many agencies that place employees who do not have an economic background, especially accounting, in jobs in the financial sector. So that this can be a cause of weak organizational commitment, due to the incompatibility of educational background that makes employees uncomfortable in carrying out their duties and lacks mastery of the fields of knowledge appropriate to their work.

The F statistic test basically shows whether all the independent variables included in the model have a simultaneous effect on the dependent variable. The F test is used to simultaneously test H1 to see the effect of the independent variables jointly on the dependent variable. The results of the F test are:

Table 4. Simultaneous F Test Results

Model	F	Sig.
1 Regression	1,220	,000

Source: Primary data processed (2022)

Based on the test results above, an F count of 1.220 is obtained with a significance of 0.000 meaning that H1 is accepted and Ho is rejected, because F count 1.220 is greater than F table 3.21, or sig 0.000 is smaller than alpha 0.05. This can be interpreted that the independent variables namely information technology and understanding of accounting have an effect on organizational commitment. If tested simultaneously or simultaneously the two independent variables will affect the dependent variable, because if both are implemented and applied simultaneously, by carrying out the criteria that are in accordance with what is required, of course this will have a good impact on organizational commitment. If information technology runs effectively and accounting understanding is also applied to

employees who have the right background

Table 5. Moderated Multiple Linear Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	4,378	,455		9,617	,000
	TlxHR	.036	.023	,301	1,565	,125
	AKxHR	-.048	.032	-.285	-1,480	,144

Source: Primary data processed (2022)

Based on the table above, a multiple regression equation can be made as follows:

$$Y = 4.378 + 0.036X_1X_3 - 0.048X_2X_3 + e$$

From the linear regression equation it can be explained that a value of 4.378 is a constant value of organizational commitment. This means that organizational commitment will be constant at 4.378 if information technology and accounting are moderated by the quality of human resources, then it is equal to zero or constant.

Information technology after being moderated by the quality of human resources produces a regression coefficient test of 0.036. The coefficient is positive, meaning that every 1% increase in the information technology variable, which has been moderated by the quality of human resources, results in an increase in organizational commitment of 3.6%. The significance value for information technology moderated by HR quality is 0.125 > 0.05, so it can be concluded that partially (t test) information technology moderated by HR quality has no significant positive effect on organizational commitment.

This can be interpreted, that after moderating the quality of human resources on information technology variables, the results obtained also give a positive value to organizational commitment. This is due to the importance of information technology itself, coupled with the existence of quality human resources who have good credibility, of course, achieving organizational commitment in agencies will also be easy. Because if the quality of human resources continues to be improved, especially through increasing information technology knowledge, such as providing training or improving skills through seminars. So it will produce quality human resources, so that in carrying out their duties related to information technology will be more effective and efficient, because of the employee's ability to master the field of work and the ease that provided by this technology. Especially

in an increasingly sophisticated era like today, an understanding of information technology and the quality of good human resources are of course very important, which will have a positive impact on the commitment of the organization and the agency itself.

Accounting understanding moderated by HR quality produces a regression coefficient of 0.048. The coefficient is negative, meaning that each increase in accounting understanding moderated by HR quality is 1%, resulting in a decrease in organizational commitment of 4.8%. The significance value for accounting understanding is $0.144 > 0.05$, so it can be concluded that partially moderated accounting understanding has no significant negative effect on organizational commitment.

This can be interpreted that after being moderated by the quality of human resources, understanding of accounting still has a negative and insignificant effect. This is due to the problem of educational background that is not in accordance with the field of work. So that after being moderated, the results obtained remain negative and do not have much effect on organizational commitment. Because the quality of human resources as a moderating variable in this study cannot moderate or strengthen its role in increasing organizational commitment through the accounting understanding variable, even though skills improvement has been carried out, such as training and seminars. However, due to problems with this educational background, someone who previously did not have knowledge in the field of financial assignments was then placed in the field of assignment, of course you will not feel comfortable and need a longer adjustment in adjusting your work rhythm and understanding in the field of accounting. Because of these factors, so that it does not significantly influence the increase in organizational commitment.

CLOSING

A. Conclusion

1. The results of this study concluded that partially information technology has a positive influence on organizational commitment, while accounting understanding has a negative effect and has not succeeded in giving a significant effect on organizational commitment.
2. Simultaneous test results of information technology and understanding of accounting together influence organizational commitment.
3. After being moderated by the quality of human resources, only information technology variables have a positive effect on organizational commitment. Meanwhile, accounting

understanding after being moderated by the quality of human resources, did not succeed in having a positive influence on organizational commitment.

B. Suggestion

1. The positive influence of information technology on organizational commitment can be continuously increased by upgrading skills and upgrading devices, both hardware and software to provide convenience and flexibility in the use of information technology itself. So because information technology supports it, it will create efficiency and effectiveness which will increase morale and form good organizational commitment within the agency.

Understanding of Accounting which has a negative result on organizational commitment, due to educational background and other factors. This can be corrected through readjustment of the employee's job position according to their educational background, as well as continuing to provide training and skill improvement so that accounting understanding will increase and of course it is expected to have a positive influence on organizational commitment.

2. If information technology and understanding of accounting develop and function in tandem and in tandem, it will have a positive impact on increasing organizational commitment. Of course, agencies need to pay more attention to these two variables. Both in terms of development, and continue to evaluate both for improvement and improvement of these two variables.
3. After being moderated by the quality of human resources, information technology increasingly has a positive impact on the development of organizational commitment. This is due to the presence of qualified human resources, will continue to improve the development of information technology. So it is necessary to improve skills on an ongoing basis for employees, through seminars and training. So that the achievement of organizational commitment will also be achieved, due to the better understanding and quality of human resources and information technology, it will provide more convenience and effectiveness for employees in carrying out their duties, so that an increase in organizational commitment in each employee will also be achieved properly.

After being moderated by the quality of human resources, understanding of accounting still shows negative results on organizational commitment. This is based on the background described above. This is due to the quality of human resources that have not met the criteria in accordance with the duties of the financial work unit. So that in the future agencies need to provide specific criteria, such as accepting employees in accordance with the field of accounting or economics which will facilitate financial tasks. As well as providing continuous training, as well as facilitating free education for employees, so that their accounting skills will also develop and will have a good influence in the future on organizational commitment

C. Research Limitations

1. This research was conducted in districts, which have fewer regional apparatus organizations, when compared to regional apparatus organizations in big cities.
2. The number of 44 respondents, cannot be an overall measure for a similar situation
3. In the data collection process, the information provided by the respondents was also not completely free from bias, which was caused by various factors, such as differences in thoughts, assumptions, understandings, as well as factors of interest, and many other factors that might influence the respondents' answers.

D. Follow-Up Research

1. The follow-up of this research is that related agencies can further develop the quality of agency human resources, in order to create organizational commitment in all components of the agency. Through increasing understanding of information technology by conducting seminars and training for Sukabumi Regency Government employees, and evaluating each improvement process. As well as providing training and teaching to employees in the accounting field to improve skills that will continue to be upgraded, and monitoring employee acceptance in the accounting field so that it is in accordance with the required field of work, and not accepting employees who do not have an accounting background. So that the quality of human resources will be achieved and organizational commitment will be formed in the Government of Sukabumi Regency

2. The application of the Regional Management Information System (SIMDA) is also one of the supporters of increasing understanding of information technology and understanding of accounting in Sukabumi Regency Government agencies, in order to produce financial reports and financial information in a timely, complete and accurate manner. This is also one of the efforts to improve the quality of human resources, thereby building organizational commitment to agencies. As well as encouraging the realization of good governance by implementing regional financial management that is more effective and efficient.
3. Follow-up research can also be carried out by other researchers, which can be used as a reference in conducting and developing further research and producing better test results. Either by developing other variables for research, adding more respondents and covering a wider scope, or researching on different government agencies so that there are also more Regional Apparatus Organizations to be studied.

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