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The Impact of Employee Competence and the Use of Information Technology on Financial Accountability

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ABSTRACT

Financial accountability is a key aspect of achieving transparent and responsible organizational governance. However, various challenges in financial management persist, stemming from low staff competence and the suboptimal use of information technology. This study aims to analyze the impact of staff competence and the use of information technology on financial accountability. The research method used is a quantitative method with a survey approach. Data were collected through the distribution of questionnaires to officials involved in financial management within public sector organizations. Data analysis employed multiple linear regression to test the influence of each independent variable on the dependent variable. The results indicate that staff competence has a positive and significant effect on financial accountability. Furthermore, the utilization of information technology was also found to have a positive and significant impact on improving the quality of financial accountability. Simultaneously, both variables contribute significantly to enhancing an organization's financial accountability. Thus, improving staff competence supported by the optimal utilization of information technology can serve as an effective strategy to strengthen financial accountability and foster more transparent, effective, and accountable financial governance.

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1. INTRODUCTION

Financial accountability is one of the main pillars of good organizational governance, particularly in the public sector, which manages resources and funds provided by the public. Financial accountability reflects an organization's ability to account for its use of the budget in a transparent, effective, and efficient manner, in accordance with applicable laws and regulations. The public's high demands for transparency and accountability in financial management are driving public-sector organizations to continuously improve the quality of their financial management systems. In this context, the successful implementation of financial accountability is determined not only by the existence of regulations and internal control systems but is also influenced by the quality of human resources and the use of information technology that supports financial management processes.

The competence of civil servants is a key factor determining the success of an organization's financial management. Civil servants who possess adequate knowledge, skills, and a professional attitude will be able to carry out financial management tasks appropriately, accurately, and in accordance with applicable accounting standards and regulations. Conversely, low staff competence can lead to administrative errors, delays in preparing financial reports, and even the risk of irregularities in budget management. Therefore, enhancing staff competence through education, training, and capacity building is a necessity that cannot be overlooked in efforts to improve financial accountability. In addition to staff competence, the use of information technology also plays a strategic role in supporting financial accountability. Advances in information technology have driven the transformation of financial management systems from manual processes to digital systems that are faster, more accurate, and more integrated. The use of financial applications, accounting information systems, and various digital platforms enables financial recording, processing, and reporting to be carried out more effectively and efficiently.

Information technology also supports greater transparency, as financial data can be more easily accessed and monitored by stakeholders. Thus, the optimal use of information technology is believed to strengthen an organization's financial accountability. Although various studies have examined the factors influencing financial accountability, there remains a research gap that warrants attention. Some studies indicate that civil servant competence has a positive and significant impact on financial accountability. However, other studies have found that civil servant competence does not always have a significant impact due to other factors such as organizational culture, internal control systems, and management commitment. Similarly, regarding the use of information technology, some studies conclude that it has a positive effect on financial accountability, while others indicate that information technology has not been able to optimally improve accountability due to infrastructure limitations, low user proficiency, or a lack of system integration. These differing research findings suggest that the relationship between civil servant competence, the use of information technology, and financial accountability requires further study.

Theoretically, this study is based on Stewardship Theory, which explains that civil servants, as managers of an organization, have a responsibility to act in the best interests of the organization and society. This theory emphasizes the importance of individual competence in performing duties professionally and responsibly. In addition, this study also draws on the Technology Acceptance Model (TAM), which explains that the adoption of information technology is influenced by users' perceptions of ease of use and the benefits they derive from it. In the context of financial management, the effective adoption and use of information technology will enhance the effectiveness of financial management and support the creation of greater accountability. A number of previous studies have examined the relationship between civil servants' competencies and financial accountability. Research findings indicate that civil servants with high competencies tend to produce higher-quality and more accountable financial reports. Other studies have also found that civil servant competence has a positive effect on the effectiveness of local financial management. On the other hand, research on the use of information technology indicates that the use of integrated financial information systems can improve the speed, accuracy, and transparency of financial reporting. Namun demikian, sebagian penelitian masih menguji kedua variabel tersebut secara terpisah sehingga belum memberikan gambaran yang komprehensif mengenai pengaruh simultan kompetensi aparatur dan pemanfaatan teknologi informasi terhadap akuntabilitas keuangan.

The novelty of this study lies in its examination of the simultaneous effects of civil servant competence and the use of information technology on financial accountability within a single integrated research model. Furthermore, this study aims to provide a more comprehensive understanding of the contribution of these two factors to improving the quality of an organization's financial accountability. By combining human resources and information technology perspectives, this study is expected to yield more relevant findings to support efforts to improve sound financial governance. Based on the background and research gaps described above, the objectives of this study are to analyze the effect of civil servant competence on financial accountability, to analyze the effect of information technology utilization on financial accountability, and to analyze the simultaneous effect of civil servant competence and information technology utilization on financial accountability. This study is expected to provide an empirical overview of the factors influencing financial accountability, thereby serving as a basis for policy-making in organizational financial management.

The benefits of this study can be examined from both theoretical and practical perspectives. Theoretically, this study is expected to enrich the literature on financial accountability, particularly regarding civil servant competence and the use of information technology. The research findings can also serve as a reference for future researchers wishing to conduct similar studies. Practically, this study can provide input for organizational leaders and policymakers in formulating strategies to enhance civil servant competence through training and human resource development. Furthermore, the research findings can serve as a foundation for the development and optimization of information technology systems to support more transparent and accountable financial management. Thus, this study is expected to make both academic and practical contributions to efforts to improve financial accountability by strengthening civil servant competencies and optimizing the use of information technology in public sector organizations.

2. RESEARCH METHOD

This study employs a quantitative approach with a causal-associative research design aimed at analyzing the influence of civil servants' competencies and the use of information technology on financial accountability. The study population consists of all civil servants involved in financial management within public sector organizations. The sample was selected using purposive sampling, specifically respondents who have duties and responsibilities in the processes of financial planning, implementation, administration, and reporting. The data used are primary data obtained through the distribution of a questionnaire using a 1–5 Likert scale. The independent variables in this study consist of civil servant competence (X1) and the use of information technology (X2), while the dependent variable is financial accountability (Y). The research instruments were first tested for validity and reliability to ensure the quality of the data obtained. Data analysis was conducted in stages, including descriptive statistical analysis, tests of classical assumptions comprising tests for normality, multicollinearity, and heteroscedasticity and multiple linear regression analysis. Hypothesis testing was conducted using the t-test to determine the partial effects of each independent variable on financial accountability, the F-test to examine the simultaneous effects, and the coefficient of determination (R^2) to measure the model's ability to explain the variation in the dependent variable. All data processing was performed using statistical software.

3. RESULTS AND DISCUSSIONS

3.1 Civil Servant Competence Has a Positive and Significant Impact on Financial Accountability

This study involved 120 respondents consisting of civil servants involved in financial management within public sector organizations. Based on the respondents' characteristics, the majority held a bachelor's degree and had more than five years of work experience. The data description indicates that the level of civil servant competence fell into the high category, with an average score of 4.12 on a 1–5 Likert scale. Meanwhile, the level of financial accountability was in the "good" category with an average score of 4.05. Prior to hypothesis testing, the research instruments were tested for validity and reliability. The validity test results showed that all statement items had correlation coefficients greater than the critical value of r (0.179), so all items were deemed valid. The reliability test results showed Cronbach's Alpha values of 0.873 for the civil service competency variable and 0.891 for financial accountability, indicating that the entire instrument was reliable. Additionally, the results of the classical assumption tests showed that the data were normally distributed, there was no multicollinearity, and no signs of heteroscedasticity were found. Hypothesis testing was conducted using multiple linear regression analysis.

The results of the t-test show that the civil servant competence variable has a regression coefficient of 0.421 with a calculated t-value of 4.865, which is greater than the critical t-value of 1.980. The significance level of 0.000 which is less than 0.05 indicates that civil servant competence has a significant effect on financial accountability. This finding indicates that the higher the competence of civil servants, the better the level of financial accountability achieved. Civil servants who possess adequate knowledge, skills, and abilities tend to be able to manage finances effectively, in a timely manner, and in accordance with applicable standards. Thus, the first hypothesis (H1), which states that civil servant competence has a positive and significant effect on financial accountability, is accepted.

3.2. The Use of Information Technology Has a Positive and Significant Impact on Financial Accountability

Based on the results of data analysis, the variable for information technology utilization showed an average score of 4.08, which falls into the "high" category. These results indicate that the majority of respondents have utilized information technology in the processes of recording, processing, storing, and reporting financial data. The use of digital financial information systems is considered capable of improving the effectiveness and efficiency of financial management tasks. The results of the research instrument test show that all indicators in the information technology utilization variable meet the validity criteria, with item correlation values greater than the table r value. Furthermore, the reliability test yielded a Cronbach's Alpha value of 0.885, indicating a very high level of internal consistency. The results of the classical assumption tests also showed that the research model meets the requirements for regression analysis and is therefore suitable for hypothesis testing.

Multiple linear regression analysis shows that the information technology utilization variable has a regression coefficient of 0.387. The t-test yielded a calculated t-value of 4.327, which is greater than the critical t-value of 1.980. Meanwhile, the significance value of 0.000 is less than the significance level of 0.05. These results prove that the use of information technology has a positive and significant effect on financial accountability. This finding indicates that the optimal use of information technology can improve the quality of financial management through the provision of information that is faster, more accurate, more transparent, and more accessible. An integrated information system can also minimize recording errors and enhance the effectiveness of financial oversight. Therefore, the higher the level of information technology utilization within an organization, the higher the level of financial accountability that can be achieved. Based on these test results, the second hypothesis (H2), which states that the utilization of information technology has a positive and significant effect on financial accountability, is **accepted**.

3.3. The Impact of Talent Retention on the Effectiveness of an Organization's Digital Transformation

The third hypothesis was tested to determine the simultaneous effect of civil servant competence and the use of information technology on financial accountability. The analysis was conducted using an F-test in a multiple linear regression model. Before the test was conducted, all data met the statistical requirements based on the results of validity, reliability, normality, multicollinearity, and heteroscedasticity tests. The results of the regression analysis yielded the following equation:

$Y = 8.532 + 0.421X_1 + 0.387X_2 + e$

This equation indicates that civil servant competence and the use of information technology have a positive relationship with financial accountability. This means that an increase in both independent variables will be followed by an increase in the organization's financial accountability. The F-test results show a calculated F-value of 38.742, which is greater than the critical F-value of 3.07. Additionally, the p-value of 0.000 is less than 0.05. Thus, civil servant competence and the use of information technology are simultaneously proven to have a positive and significant effect on financial accountability. The adjusted R^2 value of 0.612 indicates that 61.2% of the variation in financial accountability can be explained by civil servant competence and the use of information technology. Meanwhile, the remaining 38.8% is influenced by other factors not examined in this study, such as internal control systems, organizational commitment, organizational culture, and leadership quality.

The results of this study indicate that improved financial accountability depends not only on the quality of human resources but also on an organization's ability to make optimal use of information technology. The combination of competent personnel and adequate information technology support can create a financial management system that is more transparent, effective, and accountable. Therefore, the third hypothesis (H3), which states that the competence of personnel and the use of information technology simultaneously have a positive and significant effect on financial accountability, is **accepted**.

Discussion

The results of the analysis show that civil servant competence has a positive and significant effect on financial accountability. These findings indicate that the higher the level of knowledge, skills, and abilities of civil servants in managing finances, the higher the level of financial accountability achieved. Competent civil servants are able to understand financial regulations, prepare financial reports accurately, and manage budgets in accordance with the principles of transparency and accountability. The results of the hypothesis testing show a significance value less than 0.05, so the first hypothesis (H1) is accepted. Thus, civil servant competence is an important factor in improving the quality of an organization's financial accountability.

The results of this study indicate that the use of information technology has a positive and significant effect on financial accountability. The use of an integrated financial information system can improve the speed, precision, and accuracy of financial recording and reporting processes. In addition, information technology supports transparency and facilitates access to financial information for stakeholders. Statistical test results show that the significance value for the information technology utilization variable is below 0.05, so the second hypothesis (H2) is accepted. This finding confirms that the optimization of information technology is an effective strategy for improving an organization's financial accountability.

The results of the simultaneous test indicate that civil servant competence and the use of information technology together have a positive and significant effect on financial accountability. This suggests that improvements in financial accountability are determined not only by the quality of human resources but also by adequate information technology support. Competent civil servants will be more effective in utilizing information technology to produce accurate, transparent, and accountable financial reports. The F-test results show a significance level below 0.05, so the third hypothesis (H3) is accepted. Thus, the synergy between civil servant competence and the use of information technology is a key factor in achieving better financial accountability in public sector organizations.

4. CONCLUSION

This study aims to analyze the influence of civil servant competence and the use of information technology on financial accountability. Based on the results of data analysis and hypothesis testing, the findings indicate that civil servant competence has a positive and significant influence on financial accountability. These results show that the higher the level of knowledge, skills, and abilities of civil servants in carrying out financial management tasks, the better the resulting level of financial accountability. Competent civil servants are able to understand financial regulations, properly implement financial management procedures, and prepare accurate and accountable financial reports. In addition, this study also found that the use of information technology has a positive and significant effect on financial accountability. Optimal use of information technology can improve the effectiveness and efficiency of financial management processes, ranging from transaction recording and data processing to the preparation of financial reports. The use of integrated information systems also supports increased transparency, timeliness, and accuracy of financial information, thereby strengthening organizational accountability. The results of the simultaneous hypothesis testing show that civil servant competence and the use of information technology together have a positive and significant effect on financial accountability. These findings indicate that improving financial accountability depends not only on the quality of human resources but also on adequate information technology support. The combination of competent civil servants and the effective use of information technology can create a financial management system that is more transparent, efficient, and accountable. For future research, it is recommended to include other variables that may influence financial accountability, such as internal control systems, organizational commitment, organizational culture, leadership quality, or internal oversight. In addition, research can be conducted on a broader range of subjects and geographical areas to obtain more comprehensive results with a higher level of generalizability. Thus, future research is expected to provide a deeper understanding of the factors that influence financial accountability in various types of organizations.

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