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EXCELLENT ACCOUNTANT, EXCELLENT FINANCIAL PERFORMANCE: THE SEQUENTIAL MEDIATING ROLE OF IT AVAILABILITY AND FINANCIAL REPORT QUALITY

AKUNTAN YANG UNGGUL, KINERJA KEUANGAN YANG UNGGUL: PERAN MEDIASI BERURUTAN ANTARA KETERSEDIAAN TI DAN KUALITAS LAPORAN KEUANGAN

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ABSTRACT

The rapid development of technology has resulted in many corporate entities adopting digital AIS, while accountants are still trying to catch up with their competencies in the use of IT. This study was conducted to examine the effect of accountant competence on IT availability, financial report quality and financial performance, with the novelty of testing sequential mediation of IT availability and financial report quality. The researcher distributed questionnaires to 110 staff accountants in companies that adopted digital AIS, then the data were processed using SEM-PLS technique. This study found that although accountants have sufficient knowledge and skills, they still feel unfamiliar in using digital accounting information systems. On the other hand, the use of digital AIS can improve the quality of financial statements, but can reduce financial performance due to differences in SAK interpretation in digital AIS programming. However, the point is, quality financial reports, whether made manually or with digital AIS, can help users make the right decisions.

Keywords: *Accountants, Competence, Information Technology, Financial Statement Quality, Financial Performance*

ABSTRAK

Perkembangan teknologi yang sangat cepat mengakibatkan banyak entitas perusahaan mengadopsi SIA digital, sementara para akuntan masih berusaha mengejar ketertinggalan dalam hal kompetensi dalam penggunaan TI. Penelitian ini dilakukan untuk menguji pengaruh kompetensi akuntan terhadap ketersediaan TI, kualitas laporan keuangan dan kinerja keuangan, dengan kebaruan menguji mediasi sekuensial ketersediaan TI dan kualitas laporan keuangan. Peneliti menyebarkan kuesioner kepada 110 staf akuntan di perusahaan yang mengadopsi SIA digital, kemudian data diolah dengan teknik SEM-PLS. Penelitian ini menemukan bahwa meskipun akuntan memiliki pengetahuan dan keterampilan yang cukup, mereka masih merasa asing dalam menggunakan sistem informasi akuntansi digital. Di sisi lain, penggunaan SIA digital dapat meningkatkan kualitas laporan keuangan, namun dapat menurunkan kinerja keuangan karena adanya perbedaan interpretasi SAK dalam pemrograman SIA digital. Namun, intinya, laporan keuangan yang berkualitas, baik yang dibuat secara manual maupun dengan SIA digital, dapat membantu para pengguna dalam mengambil keputusan yang tepat.

Kata Kunci: Akuntan, Kompetensi, Teknologi Informasi, Kualitas Laporan Keuangan, Kinerja Keuangan

INTRODUCTION

In the contemporary fast-paced digital landscape, organizations face ongoing challenges to boost their financial performance in light of the rapid advancements in technology and dynamic shifts in the business environment. An essential factor contributing to exceptional financial performance is the efficacy of the Human Resources (HR) department. Outstanding HR professionals not only demonstrate technical proficiency but also exhibit robust soft skills, including communication, collaboration, and problem-solving.

In the current digital age, HR professionals can no longer rely solely on manual processes. They must possess a comprehensive understanding of how to harness information technology (IT) to optimize their

functions, akin to the way accountants utilize IT in corporate settings. IT plays a pivotal role in empowering companies to enhance operational efficiency, elevate data accuracy, and facilitate more informed decision-making processes. For example, HR Information Systems (HRIS) and advanced analytics tools enable HR professionals to streamline recruitment, improve employee engagement, and monitor performance metrics more effectively.

Moreover, the integration of IT in HR practices allows for more personalized and data-driven approaches to employee development and retention. This fosters a more agile and responsive workforce, capable of adapting to the evolving demands of the business landscape. As organizations adopt these advanced technologies, HR professionals are better equipped to forecast talent needs, manage workforce diversity, and ensure compliance with regulatory standards.

The current landscape of the accounting profession is experiencing a substantial overhaul brought about by rapid technological progress. Conventional manual procedures, marked by paper-based record-keeping and laborious computations, are gradually being supplanted by the digital revolution. Technological advancements such as accounting software, cloud computing, artificial intelligence, and big data analytics are reshaping the industry. Cloud-based accounting software streamlines data entry and record keeping, eradicates the requirement for physical documentation, and fosters real-time collaboration, offering noteworthy cost efficiencies to businesses through reduced manual workload and enhanced operational efficiency (Muhammad, 2022; Kovács, 2020; Samala & Rawas, 2024).

Artificial intelligence (AI) and machine learning algorithms further enrich the precision and speed of financial analysis and reporting. These technologies have the capability to automate mundane tasks like transaction categorization, fraud detection, and compliance checks, affording accountants additional time to concentrate on strategic activities. Moreover, big data analytics enables a more profound understanding of financial patterns and performance (Awan et al., 2021), enabling accountants to offer more well-informed guidance and predictions to their clients or employers. Additionally, blockchain technology is emerging as a potent tool for safeguarding the integrity and security of financial transactions, providing a transparent and tamper-proof ledger that can enhance trust and minimize fraud.

The assimilation of IT into the accounting profession not only enhances efficiency and accuracy but also presents fresh opportunities for professional advancement and development. Accountants are increasingly anticipated to possess robust technical abilities and a comprehensive understanding of data analytics and information systems. Consequently, academic institutions and professional organizations are revising their curricula and certification programs to encompass IT competencies, ensuring that upcoming accountants are well-prepared to navigate the digital terrain. By emphasising Information Security, Reliability, and Relevance, IT in financial reporting lowers financial loss and increases the efficiency of accounting information systems (Mohammed et al., 2022). Financial statements represent accounting

documents from a specific accounting period that delineate an entity's performance (Sholihat & Corrina, 2021).High-quality financial reports furnish accurate and transparent information to stakeholders, consequently fostering trust and encouraging well-informed decision-making.

The impact of technology extends beyond merely increasing efficiency. While automation and advanced systems can streamline processes and reduce operational costs, concerns exist regarding the potential for increased human error due to over-reliance on these technologies. Studies by Liu (2023) emphasize that automated systems can lead to complacency among users, who may trust the outputs of these systems without sufficient scrutiny (Norris, 2022). This over-reliance can result in critical errors being overlooked or unaddressed, ultimately undermining the reliability of financial reports.

Additionally, the heavy reliance on technology underscores the critical need to maintain human competencies in key areas, particularly in data quality control and ethical decision-making. Automated systems, while efficient, lack the nuanced understanding and judgment that human oversight provides (Helberger et al., 2020). For instance, ensuring the accuracy and transparency of financial reports involves not just mechanical data processing, but also the ability to interpret, validate, and make informed decisions based on that data. Human professionals are essential for identifying anomalies, understanding context, and making ethical decisions that automated systems are not equipped to handle.

Therefore, it is imperative to foster a workforce that is not only technologically proficient but also highly skilled in areas that require human insight and ethical considerations. Training programs should focus on enhancing these competencies, ensuring that employees can effectively complement technology rather than being replaced by it. This balanced approach can mitigate the risks associated with automation, ensuring that the benefits of technological advancements are fully realized without compromising the integrity of financial reporting.

This study was conducted to examine the effect of accountant competence on IT availability, financial report quality and financial performance, with the novelty of testing sequential mediation of IT availability and financial report quality.

THEORETICAL STUDY

HR Competency

Human resource competencies as the ability of individuals to carry out their duties and responsibilities effectively and efficiently, and achieve their goals in an organization or institution (Hernandez-de-Menendez, 2020; Kumalasari, 2020). This competency is an important element of organizational success, because it has a direct impact on employee performance and productivity. Competency is the mix of tacit and explicit knowledge, skills, and behaviour that enable someone to accomplish tasks effectively. (Kusumalatha & Gowda, 2020). Competencies can be measured by looking at the ability to develop themselves, professionals, mastery of technology, level of education, expertise (Wiguna, 2017).

Until now, no research has been found on the effect of HR Competence on IT Availability.

H1: There is an effect of HR Competence on IT Availability

Previous research found that human resource competence has no effect on the quality of financial reports (Animah et al., 2020). Contrary results were found by Nyoman & Edy (2021); while Parmin Ishak & Fitria Syam (2020) who found that there is a positive and significant partial relationship between competence and the quality of financial statements.

H2: There is an effect of HR Competence on the Quality of Financial Statements

IT Availability

Information technology (IT) is an overarching term that includes interrelated systems, devices, and procedures used to capture, store, process, distribute, and present data electronically in a variety of formats deemed valuable to users (Pal, 2020). The IT field plays a vital role in facilitating the flow and management of information, which is essential for businesses, organizations, and individuals to make informed decisions and remain competitive in today's digital landscape.

The IT service availability depends on: availability of supporting components, resilience to disruption, quality of maintenance and technical support, quality of management processes and procedures, and security, integrity, and availability of data.

The results of research by Khoirunisa & Khoiriawati (2022) show that the use of information technology has a negative and insignificant effect on the quality of BUMDes financial reports.

H3: There is an effect of IT Availability on the Quality of Financial Statements

H4: There is an effect of IT Availability on Financial Performance

The IT support does not affect the small and medium enterprises (SMEs) financial performance (Hastuti et al., 2021).

H5: IT Availability mediates the effect of HR Competencies on Financial Performance

Financial Statement Quality

The information presented in the financial statements must meet the qualitative requirements for interested parties to consider it valuable and applicable in decision making (Schroeder et al., 2022). Relevant, reliable, comparable, understandable, timely, and cost-beneficial are some of the requirements that Douglas & Azarbakht (2021) list for financial reporting to meet the needs of users.

H6: The Quality of Financial Statements mediates the effect of HR Competencies on Financial Performance

H7: There is an effect of Financial Report Quality on Financial Performance

Financial Performance

One way to evaluate something is through financial performance, which is based on the idea of efficiency and benefits when using financial budgeting. Financial performance allows companies to assess the efficiency and efficacy of their actions over a given period. Investors and other external parties often find it helpful to consider a company's financial performance before investing capital. IAI explains that financial performance is a reflection of an entity's ability to manage and control its resources (IAI, 2015: 69). Xue et al. (2020) stated that Financial performance assesses a company's financial stability, health, and ability to produce revenues, establish credibility, and repay obligations.

According to Munawir (2017), the

assessment of the company's financial performance is carried out to determine the level of liquidity, level of solvency, level of profitability, and business stability.

H8: IT Availability and Financial Statement Quality sequentially mediate the effect of HR Competencies on Financial Performance.

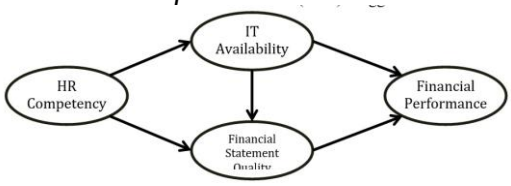

Figure 1. Research conceptual framework

METHOD

This research was conducted quantitatively with a descriptive causality approach, with the aim of describing the results of hypothesis testing of the influence that occurred between the variables in the study. The research was conducted in the Surabaya, Gresik and Sidoarjo areas, the object of research is a company that has just adopted a digital accounting information system within the last one to three years (2021-2023). The research population cannot be known with certainty, therefore the researcher uses a purposive random sampling technique with the snowball sampling method, meaning that the researcher will utilize the connections of entrepreneurs to provide information about companies that have recently adopted digital accounting information systems - in any sector, according to the criteria; and if the prospect-company in question is not included in the criteria, the researcher will request information about other prospect-companies that are deemed to be included in the criteria. This search will be carried out continuously until the required sample size is met. Research respondents are accountants or financial staff who work for corporate entities that fit the researcher's criteria. For populations that cannot be known exactly, Hair et al (2022) suggest that determining the minimum sample size can be done by multiplying by five of the total number of indicators, so that from a total of 22 indicators, the minimum number of respondents is 110 companies. The research data collection was carried out using a questionnaire containing 22 questions with five closed answer options that adopted five Likert scales. Then the research data will be processed using SmartPLS to be tested according to the research hypothesis.

RESULTS

Data Validity Test

Validity testing using SmartPLS can be done by looking at the *Convergent Validity* value that is formed when items in a certain size meet to represent the underlying construct. Based on the results of the *path analysis* test using SmartPLS, it is found that the AVE value of each variable is greater than 0.500; so it can be said that all variables are valid. Likewise, the reliability test conducted by looking at the *Composite Reliability value*, found that each variable gets a value> 0.700; so it can be said that all variables are reliable.

Hypothesis Test

Bootstrap Resampling method is used to test the hypothesis and the resulting *inner model* description with translation in the form of tabulation as follows:

Table 1. Results of hypothesis testing using bootstrap resampling

Hypothesis		*Original Sample*	*P value*	Nature of Influence	Decision
H1	HR Competency >IT Availability	0.042	0.437	Positive not significant	ACCEPTED
H2	HR Competence >Quality of Financial Statements	0.142	0.004	Significant positive	ACCEPTED
H3	IT Availability >Financial Statement Quality	0.034	0.045	Significant positive	REJECTED
H4	IT Availability >Financial Performance	-0.000	0.996	Negative not significant	REJECTED

H5	Financial Statement Quality >Financial Performance	0.113	0.002	Significant positive	ACCEPTED
H6	HR Competency >IT Availability >Financial Performance	0.157	0.003	Significant positive	ACCEPTED
H7	HR Competence > Financial Report Quality >Financial Performance	0.087	0.004	Significant positive	ACCEPTED
H8	HR Competence > IT Availability >Financial Report Quality > Financial Performance	0.288	0.000	Significant positive	ACCEPTED

Source: data processed using *SmartPLS v.3.2.9 software.*

DISCUSSION

The findings of the hypothesis test suggest that although HR competence has a negligible effect on IT availability, it significantly enhances the quality of financial statements. This implies that accountants in the analyzed firms possess the necessary skills to manage IT components, tackle disruptions, uphold quality, and ensure data security, integrity, and availability. However, their overall adoption of IT appears to be suboptimal. A potential explanation for this may be the predilection and familiarity accountants have with manual financial reporting, a method deeply rooted during their education in vocational schools or universities. These educational institutions commonly emphasize manual reporting and basic spreadsheet utilization, such as with Microsoft Excel, over more advanced digital accounting information systems (AIS).

When transitioning to corporate settings, accountants are confronted with intricate AIS that exhibit substantial variations across companies. These systems frequently deviate from the Standard Accounting Principles (SAK) and encompass distinctive transaction coding systems, categorization methods, and divisional structures. Such intricacy can pose challenges for accountants who are more accustomed to manual processes. Despite their competence, the shift from manual to digital AIS necessitates accountants to invest time and effort to adapt their foundational accounting knowledge to new digital tools. This learning curve may contribute to their perceived hesitance or discomfort in fully embracing digital AIS.

It is imperative to acknowledge that accountants' reluctance to fully embrace digital AIS is not attributable to a disinclination to utilize technology. Rather, it underscores a requirement for additional training and time to acclimate to these systems. As accountants become more acquainted with digital AIS, their capacity to harness these tools will likely improve, thereby enhancing both IT availability and the overall quality of financial reporting. Consequently, companies should contemplate investing in continuous training and support to aid accountants in bridging the gap between traditional manual accounting methods and contemporary digital systems, ultimately optimizing their IT infrastructure and financial reporting processes.

The results of the third and fourth hypothesis tests indicate a significant improvement in the Quality of Financial Statements due to IT Availability, whereas its impact on Financial Performance appears insignificant. This suggests that the adoption of IT enhances the accuracy and reliability of financial statements, thereby enabling companies to refine their business strategies. However, the unexpected finding that IT adoption seems to negatively impact financial performance necessitates further investigation. Insights from discussions with the accountants who participated in the study suggest that the implementation of digital Accounting Information Systems (AIS) has altered transaction recording and management practices. For example, previously flexible transactions, such as delayed petty cash receipts, are now subject to strict

control. Digital AIS often automates fund allocation and locks funds for specific budgeted expenditures, such as loan and tax payments, resulting in financial statements that reflect net profit rather than EBITDA. This accounting practice can lead to a lower-than-expected monthly income appearance.

Furthermore, the perceived decline in financial performance may be attributed to the varied interpretations and implementations of digital AIS among different corporate entities. Each company may customize its digital AIS based on its understanding of the Financial Accounting Standards (SAK), leading to differences in how financial data is processed and reported. Such discrepancies can collectively create an impression of diminished financial performance, even when the financial health of the company is not necessarily compromised. Therefore, the apparent decline in financial performance associated with IT adoption should be interpreted within the context of specific accounting practices and understandings. This emphasizes the importance of standardized guidelines and training for companies that transition to digital AIS, which can ensure uniformity in financial reporting and facilitate an accurate assessment of financial performance.

The empirical results pertaining to Hypothesis 5 suggest a statistically significant relationship between the quality of financial statements and financial performance. The survey participants are of the opinion that manually prepared financial reports offer a clearer and more precise depiction of the company's financial well-being. This observation implies that, when in compliance with the Indonesian Financial Accounting Standards (SAK), manually produced financial statements may present a more favorable representation of financial performance compared to digital systems. It has been elucidated in prior discussions that the existing digital accounting information systems (AIS) often misinterpret SAK, potentially resulting in a misrepresented view of the company's financial performance. The disparities between manual and digital reporting are particularly salient, with digital AIS frequently portraying a diminished financial performance due to its misinterpretation of SAK. Conversely, the manual preparation of financial statements, when strictly adhering to SAK, appears to rectify these misinterpretations and thus presents a more positive and accurate financial performance. This discernible enhancement in financial reporting via manual methods underscores the critical significance of the accurate and consistent application of accounting standards. It suggests that the perceived decline in financial performance associated with the use of digital AIS is not necessarily indicative of the company's actual financial health, but rather a consequence of the flawed digital interpretation of accounting standards. Furthermore, these findings point towards an opportunity for enhancing digital AIS. In order to fully leverage the efficiencies and capabilities of digital systems, it is imperative that these systems are precisely configured to accurately reflect SAK. Aligning digital AIS with manual accounting practices can serve as a means to bridge the current gap, ensuring that digital financial statements faithfully mirror the company's true financial performance.

The empirical findings pertaining to hypothesis 6 and hypothesis 7 substantiate the mediation roles of IT Availability and Quality of Financial

Statements in the influence of HR Competencies on Financial Performance. These results signify the capability of digital Accounting Information Systems (AIS) to significantly augment the competencies of accountants, thereby enhancing the financial performance of an organization. Additionally, the significance of high-quality financial reporting in this context cannot be overstated, as it directly contributes to improved financial performance. The mediating impact of IT Availability indicates that a robust and accessible IT infrastructure empowers accountants to effectively utilize their competencies, thereby optimizing financial processes and outcomes. This underlines the recognized importance of technology adoption in modern financial management, facilitating real-time data analysis, error reduction, and overall efficiency improvement.

Moreover, the Quality of Financial Statements as a mediator between HR Competencies and Financial Performance underscores the critical role of accurate and reliable financial reporting. High-quality financial statements offer comprehensive insights into an organization's financial health, thereby aiding in informed decision-making and instilling investor confidence. The quality of financial reporting reflects the underlying competencies of the HR involved in financial reporting, emphasizing the need for ongoing professional development and adherence to rigorous reporting standards. Essentially, the integration of advanced digital AIS and the production of high-quality financial statements are pivotal in leveraging HR competencies to drive superior financial performance. Companies that invest in these areas are likely to witness significant improvements in financial outcomes, as proficient HR equipped with the right tools and standards can effectively manage financial resources, identify and mitigate risks, and contribute to strategic planning and growth.These findings hold practical implications for management as well. Investment in technology and training for financial personnel is not merely a cost but a strategic investment that can yield substantial returns in terms of improved financial performance. Therefore, organizations should prioritize the implementation of advanced AIS and the continual upskilling of their financial HR to remain competitive in an increasingly digital and data-driven business environment. Furthermore, regulatory bodies and policymakers should consider promoting standards and practices that enhance the quality of financial reporting. Ensuring that companies adhere to high-quality financial reporting standards can enhance transparency and reliability, which are integral to the overall health of financial markets.

The findings from hypothesis 8 indicate that HR competencies have a significant impact on financial performance, with IT availability and the quality of financial reports acting as sequential mediators. This highlights the crucial role of IT infrastructure and the accuracy of financial reporting in demonstrating an organization's financial well-being. Hypotheses 7 and 8 collectively indicate that whether a company uses digital accounting information systems (AIS) or manual financial reporting methods, the quality of financial statements plays a pivotal role in reflecting the company's financial position. The efficacy of these statements relies on users' ability to interpret and analyze the financial data presented. For instance, digital AIS,

which efficiently calculates net profits, can offer advantages to businesses with rapid cash flow turnovers, allowing them to allocate resources effectively and ensure business continuity. Conversely, larger corporations may find conventional AIS more suitable, aligning with their operational scale and financial management needs. This nuanced approach to financial reporting underscores the importance of adaptive strategies that cater to diverse organizational contexts and financial objectives.

CONCLUSION

The findings of this study indicate that despite possessing adequate knowledge and skills, accountants express a lack of familiarity with the utilization of digital accounting information systems (AIS). Conversely, the adoption of digital AIS has the potential to enhance the quality of financial statements but may concurrently diminish financial performance due to discrepancies in the interpretation of accounting standards within digital AIS programming. Ultimately, the crux of the matter lies in the fact that high-caliber financial reports, whether generated manually or through digital AIS, play a pivotal role in enabling users to make informed decisions.

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