



The effect of human resource competence and accounting information system implementation on financial performance at PT. Perkebunan Nusantara IV Regional I

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ABSTRACT

The purpose of this study is to investigate and analyze the impact of human resource development and accounting information system on the financial performance of region I of PT. Nusantara Plantation IV. The research method used in this article is multiple regression analysis. The independent variables in this study are human resources competence and the use of accounting information systems, while the dependent variable is financial performance. The research population in this study consists of all employees in personal personnel. Perkebunan Nusantara IV Regional I, where purposive sampling method was used and 70 respondents were selected. The data type used is primary data. The results of this study prove that Human Resource Competence does not have a significant effect on financial performance because the t-count value is 0.713, with a t-table value of 1.99. Note that the t-count value (0.713) < t-table (1.99) with a probability or sig. of the human resource competency variable is 0.478 > 0.05. The accounting information system has a significant effect on financial performance because the t_count value is 9,963, with a t-table value of 1.99, note that the t-count value (9,963) > t-table (1.99) with a probability or sig. of the accounting information system variable is 0.00 < 0.05. Human Resource Competence and the Implementation of Accounting Information Systems simultaneously have a significant effect on financial performance.

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INTRODUCTION

A company with good financial performance can optimally manage its resources to achieve sustainable profitability. According to Sari (2021), good financial performance is typically characterized by stable revenue growth, effective cost management, and the ability to generate consistent profits. A good company also demonstrates flexibility in facing external challenges, such as market fluctuations or regulatory changes, by relying on innovation and effective risk management.

The financial performance of PT. Perkebunan Nusantara IV Regional I during the period 2019 to 2023 shows fluctuations in financial performance with a very significant decline in 2023. The Gross Profit Margin (GPM), which reflects gross profit efficiency, dropped to 25% in 2023 from 34.36% in 2022, significantly lower than the 37.17% recorded in 2021. A similar decline occurred in the Net Profit Margin (NPM), which dropped sharply to 2% in 2023 from 10.77% in the previous year, although it was still better than the losses in 2019 and 2020. The Current Ratio (CR), measures a company's ability to meet its short-term obligations, slightly decreased to 101.09% in 2023, but remains healthy compared to the low level of 44.46% in 2020. In terms of solvency, the Debt to Equity Ratio (DER) showed an improving trend from 155.93% in 2019 to 103.58% in 2023, reflecting a decrease in the proportion of debt to equity. However, the Return on Assets (ROA), which measures the efficiency of asset utilization, decreased to 1.13% in 2023 from 4.03% in 2022. This decline may indicate challenges in asset management, increased costs, or external factors affecting profitability.

The data obtained from PT. Perkebunan Nusantara IV Regional I shows an improvement in financial performance from 2020 to 2021, with revenue increasing in 2021 and 2022 after two years of losses (2019-2020). This indicates that the company has successfully implemented better strategies in cost and operational management. There was a decline in financial performance in 2023. This phenomenon was caused by fluctuations in financial performance, as the data shows fluctuations in company financial performance by year. The significant decline in 2023 indicates challenges in managing operational efficiency and utilizing assets to generate profits

Financial performance is not operate optimally without the presence of factorssupporters include human resource competencies. The necessary human resource competencies are also competent. Generally speaking, human resource capacity refers to people possessing the knowledge, skills, and productive attitudes necessary to achieve goals. According to Hadis et al., (2022), human resource capacity refers to people who can perform their roles effectively and efficiently to achieve goals. Human resources are useful resources for achieving goals by mobilizing other resources or creating synergies. Without human resources and other resources, goal achievement is less effective.

According to SIJABAT (2022), Accounting Information Systems are important for any business, regardless of industry. This is because there is a process for reporting the financial condition of a company accurately and reliably for all stakeholders. Accounting information systems can make it easier for companies to perform most of their operations.

In the research by Fernandes & Yulita (2022) and SIJABAT, (2022), the results of the study also showed that human resource competition influences financial statements. In the research by (Purwasih, 2022) and (NURFADHILA, 2023), the results of the study indicate that accounting information systems have a positive and significant impact on financial performance.

The research questions are as follows: 1. Does Human Resource Competence influence financial performance at PT. Perkebunan Nusantara IV Regional I? 2. Does the implementation of an accounting information system influence financial performance at PT. Perkebunan Nusantara IV Regional I? 3. Do human resource competence and the implementation of an accounting information system jointly influence financial performance at PT. Perkebunan Nusantara IV Regional I?

Based on the research questions, the objectives of this research are: 1. To determine the influence of Human Resource Competence on Financial Performance at PT. Perkebunan Nusantara IV Regional I. 2. To determine the influence of the Accounting Information System on Financial Performance at PT. Perkebunan Nusantara IV Regional I. 3. To determine the influence of human resource competence and the accounting information system on financial performance at PT. Perkebunan Nusantara IV Regional I.

RESEARCH METHOD

A hypothesis is a temporary answer, an answer based on relevant theories rather than empirical facts obtained from data collection (Sugiyono, 2019).

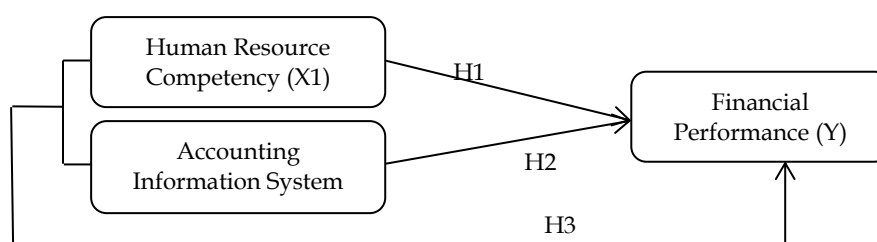


Figure 1. Conceptual Framework

It can be concluded from this statement that a hypothesis is a temporary assumption that will be proven through research. The following are the hypothesis of this study.

- H1 :Human resource competence has a significant effect on financial performance at PT. Perkebunan Nusantara IV Regional I
- H2 :The implementation of an accounting information system has a significant effect on financial performance at PT. Perkebunan Nusantara IV Regional I
- H3 : Human resource competence and the implementation of an accounting information system have a significant effect on financial performance at PT. Perkebunan Nusantara IV Regional I.

Population dan Sample

The target population of this study was all employees of PT. Perkebunan Nusantara IV Regional I. The sampling method used in this study was purposive sampling, which uses sample data based on certain criteria. The sampling criteria used in this study were 70 employees in the finance department. Justification for sampling from 70 finance employees who were the criteria in this study.

Data Collection Techniques

The data used in this study are primary data collected through observations, questionnaires, and simple interviews conducted at PT. Perkebunan Nusantara IV Regional I. The questionnaires distributed were tailored to the indicators of each variable. SPSS software was used to assist with data management. The company's financial reports can be viewed online on its official website.

Operational Definition and Measurement Variables

Human Resource Competency

Human resources are the capabilities of individuals, groups, or systems, to carry out tasks in order to achieve goals efficiently and effectively (Sundari et al., n.d.). Human resource competency is an individual's ability that leads to performance and thinking patterns in order to achieve

The factors that can influence human resource competence according to (SIJABAT, 2022) are: (1). Beliefs and values, (2). Skills, (3). Experience, (4). Personality characteristics, (5). Motivation, (6). Emotional issues,(7). Intellectual ability and (8). Organizational culture. According to (Rahadi et al., 2021), human resource competencies are very important in shaping an individual's thought processes. Competencies have been used as a detailed framework to help employees focus their behavior on tasks that are important to the organization and to help drive success.

According to MARYANA (2023), human resources have indicators to support the achievement of a goal, namely: (1). Education, which has benefits and impacts, including: improving work skills, reducing employee turnover, reducing work accidents, and increasing work productivity. (2). Training is a direct learning process focused on specific tasks, incorporating skills and attitudes to maximize performance. (3). Experience is essential for demonstrating work performance, and it also serves as a means of learning and enhancing potential through prior education. An individual's work experience reflects their capabilities in activities they have previously undertaken within that field.

Implementation of Accounting Information System

According to (Dewi, 2022), a system is a network of interconnected procedures that come together to perform an activity or accomplish a task. Accounting information systems aim to improve the accuracy, reliability, and comprehensibility of information, as well as enhance user convenience when generating real-time information. By utilizing accounting information systems, companies can facilitate and promote the generation of accurate real-time data, thereby satisfying users' information needs (Suyudi, 2023). The use of accounting information systems can encourage and assist companies in creating reliable and timely financial reports. By utilizing the system, companies can access, manage, and communicate information quickly and accurately.

According to (Fauzan & Suratman, 2022) the se factors are: relevant, reliable, understandable, and accessible. According to Endaryati, accounting information systems have several benefits, namely:

- 1) Providing timely and accurate information to help businesses run their core activities effectively and efficiently
- 2) Maximizing quality thresholds and minimizing the cost of stored products of services.
- 3) Maximizing business productivity, both in the financial sector and other areas.
- 4) Maximizing skills when making decisions.
- 5) Facilitating communication between departments within an organization.

There are five indicators in an accounting information system according to NURFADHILA (2023) research. An accounting information system has several indicators, namely: (1). Adaptability, which means that an adaptive system is able to cope with regulatory updates, changes in work procedures, or technological developments without reducing its performance or functionality. (2). Availability, which measures the extent to which the information system can be accessed and used by users according to their needs, without disruption or downtime. (3). System reliability reflects the ability of the accounting information system to function consistently and stably without technical disruptions or errors. A reliable system produces accurate and trustworthy data. (4). Response time in accounting information systems refers to the speed at which data and user requests are processed. Fast response times indicate system efficiency. (5). Usability in information systems means that they are easy for users to understand, learn, and use.

Financial Performance

Financial performance is a condition that describes the finances of a company that conducts analysis, so that it is able to determine the good and bad aspects of the financial condition of a company, this is a reflection of his performance (Arifin & Marlius in (Sari, 2021). Financial results provide information about a company's management of assets, capital, and revenues. Financial performance is not only measured by the profits earned but also by how well an entity maintains its competitive advantage and sustains its stability in the long term. The factors of financial performance include: current ratio, Cash Turn Over, Debt to asset Ratio, debt to equity Ratio, Inventory Turn Over dan Total Asset Turn Over (Nahar & Purwanti, n.d.)

According to (NURFADHILA, 2023), financial performance indicators include: (1). Understandability, this means that the financial data in the financial statements is clear and easy for people to read and follow. (2). Relevance, which means that the presentation of financial statements can influence users' decision-making. (3). Reliability of information, the financial information given is reliable, correct, and has no major mistake. The information is verifiable, neutral, and complete (no important information is omitted). (4). Comparability, meaning that financial performance can be compared both between different periods within the same company and between different companies.

Data analysis techniques

Data analysis techniques use data instrument tests, namely validity tests and reliability tests. Verification of the classical hypothesis includes normality testing, multiplicity testing, and dispersion testing, followed by multiple linear regression analysis. Hypothesis testing includes testing the coefficient of determination (R^2), testing the F statistic, and testing the t statistic. SPSS software is used for data processing in this study.

RESULTS AND DISCUSSIONS

This research used 70 employees as respondents, and data was collected by distributing questionnaires to employees at PT. Perkebunan Nusantara IV Regional I. The identities of the participants in this study, based on gender and highest level of education, are shown in the table below:

Table 1. Respondents by Gender

Characteristics	Amount	Percentage (%)
Female	36	51,4%
Male	34	48,6%
Amount	70 people	100%

Source: Research Results, 2025

According to Table 1, the results of this study show that the number of female respondents exceeds the number of male respondents: 36 women and 34 men.

Table 2. Respondents Based on Final Education

Highest Level of Education	Amount	Percentage (%)
SMA/SLTA	29	41,43%
D3	35	50%
S1	5	7,14%
S2	1	1,43%
Amount	70 people	100%

Source : Research Results, 2025

According to Table 2, the results of this study based on final education show that there were 29 high school graduates, 35 diploma graduates, 5 bachelor's degree graduates, and 1 master's degree graduate.

Descriptive statistical

Descriptive statistical measurements of these variables need to be carried out overview of the data by calculating the descriptive statistics (mean, maximum value, minimum value, standard deviation, etc.) of these variables.

Table 3. Descriptive statistical

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Human Resource Competence	70	9,00	40,00	33,1714	6,41324
Accounting Information System	70	13,00	65,00	53,7857	10,79975
Financial Performance	70	8,00	40,00	33,1143	6,59939
Valid N (listwise)	70				

Source : output SPSS, 2025

Table 3 shows and illustrates the distribution of data obtained by the researcher, namely: the amount of data used was 70, which were employees of PTPN IV Regional I. The Human Resource Competency variable (X1) shows that the minimum value is 9, the standard deviation is 6.41324, the mean is 33.17, and the maximum is 40, indicating that most respondents rate human resource competency as fairly high. The Accounting Information System variable (X2) can be described as follows: the minimum value is 13, the standard deviation of the data is 10.79975, the maximum value is 65, and the mean value is 53.7857, which means that the implementation of the accounting information system is considered good by the respondents. The Financial Performance variable (Y) can be described as follows: the minimum value is 8, the standard deviation of the data is 6.59939, the maximum value is 40, and the average value is 33.1143, which means that financial performance is considered quite positive by respondents.

Classical Assumption Test
Normality Test

In this research, we checked if the data follows a normal distribution using the Kolmogorov-Smirnov test, which is a statistical method. Rephrase If the significance value (sig.) from the test is greater than 0.05, it means the data is normally distributed, and the residuals also follow a normal distribution.

Table 4. Output Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,85148701
Most Extreme Differences	Absolute	,129
	Positive	,129
	Negative	-,129
Test Statistic		,129
Asymp. Sig. (2-tailed)		,005 ^c

Source : output spss, 2025

According to Table 4, it can be concluded that the data is normally distributed. This is because it meets the criteria for normally distributed data. The results of this study show that the significance value of the one-step Kolmogorov-Smirnov test is 0.129 > 0.05.

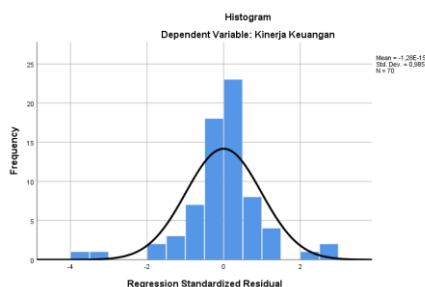


Figure 2. Normality Test (Histogram)

Source : output SPSS, 2025

Based on Figure 2 above, it can be explained that the data forms a curve that tends to be symmetrical to the mean (U). The results of this test show that the data is visually normally distributed. The histogram shows that the deviation is not extreme.

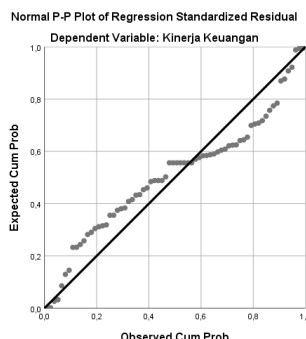


Figure 3. Normality Test (Normal Probability Plots)

Source : output SPSS, 2025

Based on Figure 3 above, it is explained that the data is scattered along the diagonal line. The data points follow the diagonal line but with slight deviations at the beginning and end, indicating that the residual distribution is close to a normal distribution. Probability plots show that the deviations are not extreme.

Heteroscedasticity Test

In this research, a heteroscedasticity test was conducted to ensure that the residual variance in the regression model remained constant or homoscedastic..

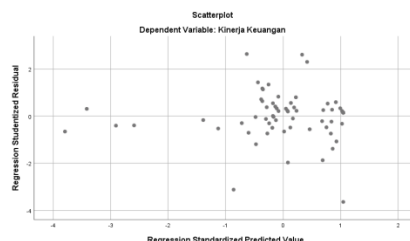


Figure 4. Heteroscedasticity Test

In Figure 4 above, the heteroscedasticity test scatterplot shows that the data points are scattered randomly, do not form a specific pattern, and are scattered above and below zero on the Y-axis. This indicates that there is no heteroscedasticity in the regression model used.

Multicollinearity Test

The multicollinearity test is conducted to determine whether there is a strong relationship between the independent variables in the regression model. This test is performed by examining the variance inflation factor (VIF) and tolerance values. If the VIF value is > 0.10 and the tolerance value is > 10, it can be concluded that there is no multicollinearity in the model.

Table 5. Output Multicollinearity Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,338	1,197		1,118	,268		
Human Resource Competency	,066	,093	,064	,713	,478	,144	6,944

Accounting Information System	,550	,055	,900	9,963	,000	,144	6,944
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Source : output SPSS, 2025

According to Table 5, it can be explained that:

1. The tolerance value for the human resource competency variable (X1) is above 0.10 with a value of 0.144 and the accounting information system (X2) has a value of 0.144
2. The VIF values for both variables are less than 10, with Human Resource Competency (X1) at 6.944 and Accounting Information System (X2) at 6.944.

The results from the tests on the two independent variables, Human Resource Competency and Accounting Information System, show that there are no problems with multicollinearity.

Multiple Regression Test Results

Table 6. Output Multiple Regression Test Results

Model		Coefficients ^a				t	Sig.
		Unstandardized Coefficients		Standardized Coefficients			
		B	Std. Error	Beta			
1	(Constant)	1,338	1,197			1,118	,268
	Human Resource Competency	,066	,093		,064	,713	,478
	Accounting Information System	,550	,055		,900	9,963	,000

a. Dependent Variable: Financial Performance

Source : output SPSS, 2025

Table 6 explains and provides the following linear regression equation :

$$\text{Financial Performance} = 1,338 + 0,066\text{Human Resource Competency} + 0,550\text{Accounting Information System}$$

Where :

Y : Financial Performance

X1 : Human Resource Competency

X2 : Accounting Information System

Based on Table 4.6, the coefficient values for each independent variable are presented again. For the Human Resource Competence variable, the value is 0.066. In this X1 coefficient, the influence of human resource competence is not statistically significant (sig. = 0.478 > 0.05). For the Accounting Information System Implementation variable, the coefficient is 0.550. For this X2 coefficient, The effect of introducing the accounting information system is statistically significant (sig. = 0.000 < 0.05).

Hypothesis Testing Results

Determination Coefficient Test (R2)

The verification of the coefficient of determination is used in regression analysis to assess the ability of an independent variable to explain the strength of the relationship with a dependent variable.

Table 7. Determination Coefficient Test (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,960 ^a	,921	,919	1,87892

a. Predictors: (Constant), Accounting Information Systems, Human Resource Competency

Based on Table 7, The value of the coefficient of determination, R-squared, is shown in the adjusted R-Square column. An R-Square value of 0.919 shows how well the independent variables and sample size explain the data. An R-Square of 0.921 means that 92.1% of the changes in the financial performance are explained by all the independent variables together. The remaining 7.9% is due to other factors not included in the model.

Simultaneous Test (F Test)

The F-test is a test used to simultaneously check the influence or interrelation of several independent variables on a dependent variable.

Table 8. output Simultaneous Test (F Test)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2768,553	2	1384,277	392,109	,000 ^b
	Residual	236,532	67	3,530		
	Total	3005,086	69			

Source : output SPSS, 2025

According to Table 4.8, the F value is 392.109, the F value in the table is 3.13, and the significance level (sig.) is 0.000. It can be concluded that the simultaneous effect of all independent variables (staff competence and accounting system) has a significant impact on financial performance. Since the significance level (sig.) is below 0.05, the regression model is suitable for use.

Partial Test (t-test)

Partial testing is used to check if each separate factor in the regression model makes a meaningful difference.

Table 9. Partial Test (t-test)

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1 (Constant)	1,338	1,197		1,118	,268	
KompetensiSumberDa yaManusia	,066	,093	,064	,713	,478	
SistemInformasiAkunt ansi	,550	,055	,900	9,963	,000	

a. Dependent Variable: financial performance

Source : output SPSS, 2025

Based on Table 9, the overall hypothesis testing of several independent variables can be explained as follows:

1. From Table 9, the calculated t-value is 0.713, while the critical t-value from the table is 1.99. The calculated t-value (0.713) is less than the critical t-value (1.99). The probability or significance level for the human resource competency variable is 0.478. Since this probability value (0.478) is higher than the significance level of 0.05, it can be concluded that human resource competence does not have a statistically significant effect on financial performance.

- From Table 9, the calculated t-value is 9.963, while the critical t-value from the table is 1.99. The calculated t-value (9.963) is higher than the critical t-value (1.99). The probability or significance value of the accounting information system variable is 0.00. Since this probability value (0.00) is less than the significance level (0.05), it can be concluded that the Accounting Information System has a significant statistical impact on financial performance.

The results of this study can be explained through the Resource Based View (RBV) perspective. 1. human resource competency does not affect financial performance. From the RBV perspective, this indicates that the HR competency in PTPN IV Regional I does not meet the criteria for truly strategic resources in creating financial competitive advantage. The competencies possessed may be general (not rare or easily replaced), or have not been fully integrated with the company's strategic needs. In other words, although HR has knowledge and skills, their utilization has not directly contributed to the achievement of financial performance, 2. accounting information systems significantly influence financial performance. Within the RBV framework, a company's SAP-based AIS can be considered a valuable technological resource because it produces accurate, timely, and relevant information, thus supporting decision-making and cost efficiency. This technology provides operational excellence that can directly improve financial performance, 3. simultaneously, human resource competency and accounting information systems significantly influence financial performance. This indicates that when these two resources are integrated, a company has a more competitive combination of assets. The RBV explains that competitive advantage does not originate from a single resource, but rather from the synergistic interaction between them. Competent human resources act as enablers that optimize the utilization of AIS, thus making its impact on financial performance more tangible.

CONCLUSION

This study aims to determine and analyze the influence of two variables: independent human resource competency and the implementation of accounting information systems on the dependent variable, financial performance. The study involved 70 respondents, all employees in the finance department at PT Perkebunan Nusantara IV Regional I. Based on the analysis discussed, the following conclusions can be drawn: 1. Human resource competency does not significantly influence financial performance, 2. Accounting information systems significantly influence financial performance. These test results demonstrate that a better accounting information system enables systematic, rapid transaction recording and minimizes errors, while also reducing manual work in the accounting process, 3. Human resource competency and accounting information systems simultaneously influence financial performance. This suggests that optimal use of accounting information systems by human resources promotes operational efficiency, cost control, and the preparation of financial reports.

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