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## SUMMARY

NANI YUHETI YUNIATIN. Correlation of Changes in Status, Employee Engagement, Information Technology Use, and Quality of Financial Reporting (Case Study: Bogor Agricultural University). Supervised by NOER AZAM ACHSANI and HENDRO SASONGKO.

This study aimed to examine the effect of changes in status, employee engagement, and the information technology use on the quality of financial reporting. This research employed purposive sampling with population involved were financial staff (financial human resources) in Bogor Agricultural University. The sample in this study is the financial staff and Assistant Treasurer Expenditure in the Bogor Agricultural University as well as the financial report of 2008-2013.

Data collections were done by analyzing the financial statements data and the questionnaire from the respondents involved in this study. A total of 135 questionnaires were sent and only 114 questionnaires were used for testing. The statistical method used to test changes of the institute status was test analysis of variance (ANOVA), while to test the correlation of employee engagement, use of information technology, and quality of financial reporting, rank Spearman's correlation was used. In addition, to examine the financial human resources mapping, this research used Utrecht Work Engagement Scale (UWES).

ANOVA test results prove that there is no significant difference of the financial management of Bogor Agricultural University before and after the implementation of the Financial Management Pattern Public Service Agency because the  $p\text{-value} > 0.05$ . In addition, correlation test results found that employee engagement, use of information technology, and quality of financial reporting have significant correlation. Correlation of employee engagement and use of information technology and quality of financial reporting was weak, meanwhile correlation of information technology use and quality of financial reporting was strong. Finally, the test results of the mapping of human resources proved that employee engagement of financial human resources of Bogor Agricultural University are in medium position indicating that it needs to be maintained and improved.

Keywords: Change of status, employee engagement, financial report quality, use of information technology



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