THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS AND HUMAN RESOURCES (HR) COMPETENCY OF FINANCE ON THE QUALITY OF FINANCIAL REPORTS

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Abstract: This research was conducted to see how big the influence of accounting information systems and human resource competencies (HR)) The Finance Section on the Quality of Financial Reports, so that later the quality of the financial reports produced can be used properly and can be accounted for so that later financial users can see whether the company is in good condition or not. The method used is a quantitative method. And the type of data used in this study is primary data where primary data is data that is obtained or obtained directly from sources not through intermediary media. Primary data is specifically collected through questionnaires that already contain questions related to the research being carried out with comparisons of previous research with the results of the realization in the field. And in the process this research produces data that there is a significant influence between the influence of the accounting information system and the competence of human resources (HR) in the finance department on the quality of financialCompetence

Keywords: Accounting Information Systems, Human Resources, Financial Report Quality.

INTRODUCTION

Accounting information systems and human resource competencies are very important for a company or government agency. This is necessary to maintain and apply all activities and needs that exist within the company, both in terms of data processing, company operations, structural and other things, for that every company is required to continue to update every accounting information system in the company according to with the conditions and needs of the company at that time and in the future. In addition, every company has a defined vision and mission and this can be realized if a company has an accounting information system that is accurate, up-to-date and understandable. And must have competent human resources in managing and realizing the vision, mission and goals of the company, especially in the process of presenting and making financial reports.

However, in practice it is often found even in large companies in the process of preparing financial statements that are not carried out in accordance with the honesty that exists in the company, poured in a system that is not updated, the presentation is manual and difficult to understand by users of financial statements. In the end, this caused a problem in the future, even causing the company to go bankrupt and stumble on cases of falsification of financial statements. In fact, when the accounting information system that is implemented in the company is in accordance with the needs and is poured honestly and can be understood, what certainly must be done by employees who have competence, of course, this will not happen. One example of the case occurred in an accounting information system company at PT Gudang Garam where in 2015 PT Gudang Garam had a feud with PT Jaya Makmur regarding the similarity of its product brand PT Jaya Makmur with PT Gudang Garam, in that case the two PTs mutually insisted that the product in made by PT Jaya Makmur (Gudang Baru) is exactly the same as that produced by PT Gudang Garam, although in the process both PTs both have IPR, in this case it can be concluded that it is very important to understand and master the existing information system within the company, this is so that when there is a problem within the company or with a competitor company, the company we founded or where we work, has evidence and documents in accordance with what they should be. *(Source: http://www.indotrademark.com) Good*

Management requires the existence of institutional systems and procedures that support the creation of quality financial reports. Financial statements are prepared to provide information about the position of assets, debts, and capital that occurs in the house corporate ladder and its profit and loss (Gasperz 2019).

Good financial statements must be free from material misstatement, present all financial information, complete, full disclosure, figures can be accountable, traceable and able to present financial information that is needed. Fulfillment of financial report quality criteria requires financial managers to produce financial reports in accordance with the requirements (Law No 17, 2003), (Samosir and Setiyawati 2019) said that to be able to produce quality financial reports, competent human resource competencies are required support those who have capabilities at the individual, organizational/institutional level, and systems to carry out their functions or powers to achieve their goals effectively and efficiently. Based. (Efendi, Supheni, and Astutik 2013)

From the previous research above, basically the final results in the company both in one year and quarterly reporting the quality of financial reports or other things will not happen if the accounting information system, human resource competence owned by the company is good and of course continues to be updated by conducting training and

Other things. This will certainly make the goals and expectations of the company carried out properly. However, if this is not implemented and even ignored by the owners and employees of the company, the company will not develop and the company may go bankrupt. This study aims to 1). To find out how the influence of accounting information systems on the quality of financial statements. 2). How is the influence of human resource competence on the quality of financial reports. 3). To find out how the influence of accounting information systems and human resource competence on the quality of financial reports.

So the authors are interested in conducting research that is written in the title "the influence of accounting information systems and human resource competencies on the quality of financial reports."

Objectives The research objectives are as follows: To determine the effect of accounting information systems on the quality of financial statements, To determine the effect of competence of human resources on the quality of financial reports, To determine the effect of accounting information systems and human resource competencies on the quality of financial reports.

Accounting Information System is a combination of three words, namely system, information and accounting. The system is a series of formal procedures to achieve a goal. Information is a collection of data that has been processed and distributed to users (users). According to (Hall 2010), the accounting information system consists of three main subsystems, namely: Transaction processing systems, General ledger/financial reporting systems and Control systems In carrying out its role.

Competence includes a number of attributes attached to individuals as a combination of knowledge, skills and behaviors that can improve on performance (Prabawati, Meirinawati, and Aoktariyanda, 2018). The concept implies the ability to behave in complex activities or operational activities. These competencies are also used in various areas of human resource management, namely individual selection, development, and also in strategic planning and performance management.

competence is the ability of human resources to perform the tasks and responsibilities delegated to them with the support of experience, training and adequate education. Therefore, the competence of human resources is related to the integration between intelligence and physical strength which in fact the nature and behavior of these human resources are determined by heredity and the environment. While the performance of each individual is motivated by a desire to fulfill personal satisfaction (Muda et al. 2017)

According to (Hasibuan 2014) Human Resource Management is the science and art of regulating the relationship and role of the workforce to be effective and efficient in helping the realization of company goals, employees , and society. Human Resources Information System according to (Veithzal Rivai 2014) is a systematic procedure for collecting, storing, maintaining, withdrawing and validating data needed by a company to improve HR decisions.

Financial statements are records of a company's financial information in an accounting period that can be used to describe the company's performance. These financial statements are part of the financial reporting process. The financial condition of a company will be known from the company's financial statements, which consist of a balance sheet, income statement and other financial statements. Loading (Baridwan 2004) defines financial statements as a summary of a recording process, which is a summary of financial transactions that occurred during the financial year concerned.

Characteristics of quality financial reports according to PP No. 71 of 2010 are reports that meet the desired quality, namely relevant, reliable, comparable and understandable. Research conducted by (Juwita 2013) that the implementation of government accounting standards has a significant effect on the quality of financial reports. Furthermore, the implementation of the government accounting information system has a very significant effect on the quality of financial reports, marked by data processing using good software to produce good financial reports. Good data processing makes financial information well documented and complete so that financial statements can be used properly by decision makers. The financial statements are primarily used to compare actual revenues, expenditures, transfers, and financing with a set budget, assess the financial condition, evaluate the effectiveness and efficiency of a reporting entity, and help determine adherence to the norm of the laws

A financial report is one of various information that users use for decision making. These users are mainly users outside the company, namely investors and creditors. Investors have an interest in financial statements related to the amount of investment invested in the company. Through analysis of financial statements, investors can know and believe in the level of security of their investments as well as the expected dividends. As for creditors, they are interested in financial statements relating to the principal amount of the loan and the interest to be received. Through financial reports, creditors can find out and predict the stability of taking installments and receiving interest in the future. In order to achieve the objective of preparing the report, which can be used as material for decision making, several institutions, including the IASB, have developed criteria known as the qualitative characteristics of financial information. This means that

the preparation of financial statements that meet the qualitative characteristics of financial information, can make the financial statements useful for decision making. In other words, financial statements will be used as material in decision making if they meet the characteristics of information financial. Characteristics of financial information formulated by the IASB include relevance (relevance), presenting honestly (faithful representation), comparable (comparability), timeliness (timeliness), can be verified (verifiability), and can be understood (understandability).

Hypotheses

The hypothesis used in this study is the associative hypothesis, according to the Associative Hypothesis (Sugiyono 2016:69), namely: "The Associative Hypothesis is a temporary answer to the Associative problem formulation. That is, which states two or more variables. Based on the existing problems, the researchers determined the tentative hypothesis as follows:

It is suspected that there is a significant influence between the influence of accounting information systems and the competence of human resources (HR) in the financial department on the quality of financial reports.

- H_1: It is suspected that there is an influence of the accounting information system on the quality of financial reports.
- H_2: It is suspected that there is an influence of Human Resource Competence on the quality of financial reports
- H_3: It is suspected that there is an influence of the accounting information system and human resources (HR) in the finance department on the quality of financial reports.

METHODS

The method used in this study is a quantitative method. Where in the quantitative method in a research that is positivism, or which is used to examine a particular population or sample. Where the sampling is generally done randomly, the data collection technique uses research instruments, the data analysis is quantitative/statistical with the aim of testing the hypotheses used.

The type of data used in this research is primary data, namely data obtained directly from the original source, not through intermediary media. Primary data is specifically collected through questionnaires that contain in accordance with the questions that are needed and related to the research being carried out by the researcher. This quantitative method is supposed to be able to analyze and then test

how much influence the independence and competence of internal audit have on the quality of the internal audit report. The samples in this study were: Jampangkulon Hospital employees, and Jampangkulon Health Center employees.

RESULTS DISCUSSION
Test Results of Research Instruments
This test was conducted to measure the level of validity and reliability of the research instrument, from the results of this test it showed the value of r calculated for the accounting information system variable (AIS) (X1) and the competence of human resources (HR) (X2) Against quality of financial statements (Y) above 0.476 and greater than 0.339. And the sig value of these three variables is 0.005 less than 0.05 so it can be concluded that the data generated is declared valid. As for the reliability test results, these three variables get Cronbach Alpha results with a value of 0.619, which means that the value is greater than 0.06 for each variable being tested. So from the statement above it can be concluded that from the results of testing the data produced can be said to be valid and reliable.

Normality Test Normality
a test was conducted to find out whether the research data were normally distributed or not. This normality test uses the Kolmogorov-Smirnov method. The normality test has several provisions as follows:

a.   if the value of sig 0.005 then the sample data taken contribute normally

b.   if the value of sig 0.005 then the sample data taken does not contribute normally.

c.

Table 1. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.57230919
Most Extreme Differences	Absolute	.074
	Positive	.069
	Negative	-.074
Test Statistic		.074
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Data Procesing 2021

From the table above, it can be seen that the results of the normality test show Asymp. Sig. (2-tailed) of 0.200 is greater than 0.005, so it can be concluded that the data is normally distributed.

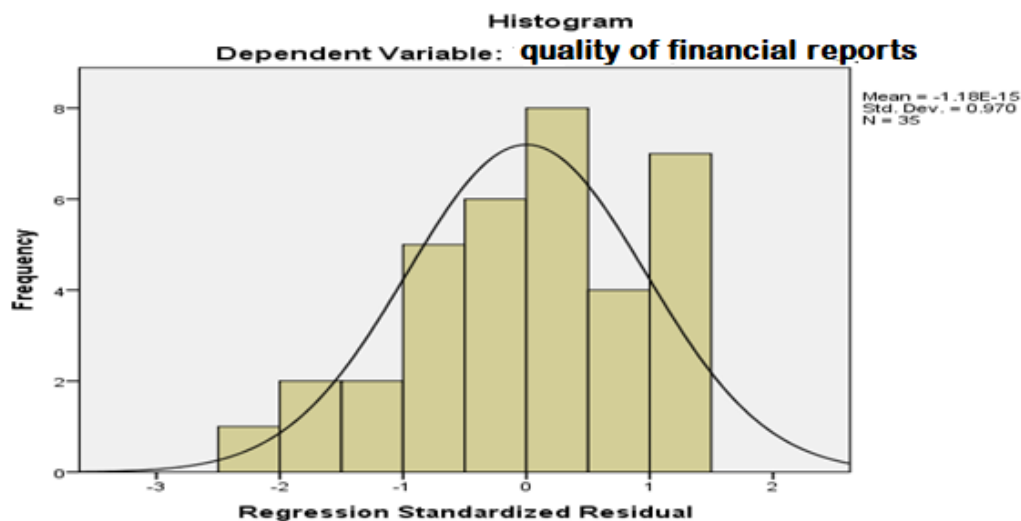From this statement, it is then strengthened again with a histogram table as follows:

Figure 1. Normality Test Histogram Figure
Source: Data Procesing 2021

From the histogram image above, it can be seen that the bell shape does not lean to the left or right, it can be drawn that the data can be distributed normally.

Multikolonieritas Test

Table 2. Multikolonieritas Test

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1 (Constant)	25.371	6.948		3.652	.001		
Accounting Information System	.315	.256	212	2.231	.027	.981	1.019
Hr Competence	.235	.323	.125	2.726	.073	.981	1.019

a. Dependent Variable: On The Quality Of Financial Statements
Source: Data Procesing 2021

can be seen from the multicollinearity test table above that there is no correlation between accounting information systems and the competence of Human Resources (HR) in the Regression Model, because the tolerance result is more than or above 0.05, which is 0.981 and the calculation result is VIF < 5 Amounted to 1,019.

Multiple Linear Regression Test

Table 2. Multiple Linear Regression Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1 (Constant)	25.371	6.948		3.652	.001		
Accounting Information System	.315	.256	212	2.231	.027	.981	1.019
Hr Competence	.235	.323	.125	2.726	.073	.981	1.019

a. Dependent Variable: On The Quality Of Financial Statements
Source: Data Procesing 2021

From the results of multiple linear regression test using the equation. (Y=X1+X2) or Y= 25.371+0.315+0.235+€ taken from the Multiple Linear Regression test, which means that when the accounting information system of human resource competence is improved, it will continue to improve the quality of financial reports.

T test

Coefficientsa

Model	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
1 (Constant)	25.371	6.948		3.652	.001		
Accounting Information System	.315	.256	212	2.231	.027	.981	1.019
Hr Competence	.235	.323	.125	2.726	.073	.981	1.019

a. Dependent Variable: On The Quality Of Financial Statements
Source: Data Procesing 2021

can be seen from the T test that the value of the accounting information system has a value of 2.231, while the competence of human resources has a value of 2.726, with a t table value of 2,030 generated from the TINV function assistance in Microsoft Excel 2013. In terms of the significance value 0, 27 and 0.73 are greater than 0.05, then the two variables have a very positive value on the quality of financial statements

F test

Table 3. F test

NOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.118	2	3.059	8.165	.005b
	Residual	84.053	32	2.627		
	Total	90.171	34			

A. Dependent Variable: On The Quality Of Financial Statements

B. Predictors: (Constant), Hr Competence, Accounting Information System
Source: Data Procesing 2021

can be seen from the results of the F test that the F test value is 8.165 with a significance value of 0.05, and the f table of 3.367 is generated from the TINV formula function in Microsoft Excel 2013 so it can be concluded that simultaneously the accounting information system variables and competence human resources have a positive influence on the quality of financial reports

Heteroscedasticity Test

Table 4. Heteroscedasticity Test

Coefficients[a]

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.	Collinearity Statistics Tolerance	VIF
1 (Constant)	25.371	6.948		3.652	.001		
Accounting Information System	.315	.256	212	2.231	.027	.981	1.019
Hr Competence	.235	.323	.125	2.726	.073	.981	1.019

a. Dependent Variable: On The Quality Of Financial Statements
Source: Data Procesing 2021

can be seen from the test Heteroskedasticity Accounting Information Systems Having Significance Value Amounting to 0.27 Greater Than 0.05, and Human Resource Competency Have Significance Value Amounting to 0.73, Bigger In Compare 0.05 From Such Things Could Be In Conclude That The Two Variables Are Normally Distributed Do Not Experience Heteroscedasticity

Coefficient of Determination Test

Table 5. Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.260[a]	.668	.010	1.621

a. Predictors: (Constant), Hr Competence, Accounting Information System

Source: Data Procesing 2021

In this study discusses how much influence accounting information systems (X1), and human resource competencies (X2) on the quality of financial statements (Y)

The influence of accounting information systems on report quality Financial

Based on research results from hypothesis testing, namely the t test using *SPSS 24 software for windows*, that the t value for accounting information systems (X1) is 2.231 with a t table of 2.030 obtained from the calculation of the TINV function in *Microsoft Excel 2013* namely = TINV (0.05,35), Because 2.231 > 2.030 then Ho_1 and Ha1 are accepted. Judging from the significance value that is equal to 0.027 . at a significance level of 0.5. Then the significance value is 0.027 < 0.5 . so it can be concluded that the accounting information system (X1) has a positive and significant effect on the quality of financial reports (Y) Which means that when the existing information system in the company is improved very well, the quality of financial reports will also increase, because of the process of preparing financial statements. What is done in a company comes from a well-implemented accounting system.

The Influence of Human Resources Competence on the Quality of Financial Reports.

Based on the research results from the hypothesis test, namely the t test using *SPSS 24 software for windows*, that the t value for human resource competence (X2) is 2,276, with a t table of 2,030 obtained from calculations using the TINV function in *Microsoft Excel* 2013 ie t table = TINV (0.05.35), because 2.276 > 2030 then Ho1 rejected and Ha2 accepted. Judging from the significance value of 0.073 at a significant level of 0.5. This means that when the competence of human resources in the company is increased by doing various ways such as training and receiving higher education, it will improve the quality of financial reports made within the company, because the

competencies possessed by each employee will support their performance also within the company.

The Influence of Accounting Information Systems and Human Resources Competence on the Quality of Financial Statements.

Based on the calculations carried out, it can be seen from the results of the t-testcalculations above, that the t-count value for the accounting information system (X1) is 2.231 with a t-table of 2.030 obtained from the calculation of the TINV function in Microsoft Excel 2013 which is =TINV (0.05.35), Because 2.231 > 2.030 then Ho_1 and Ha1 are accepted. Judging from the significance value that is equal to 0.027 . at a significance level of 0.5. Then the significance value is 0.027 < 0.5 . so it can be concluded that the accounting information system (X1) has a positive and significant effect on the quality of financial reports (Y) while the t value for human resource competence (X2) is 2.276, with a t table of 2.030 obtained from calculations using the TINV function in *Microsoft excel* 2013 is t table = TINV (0.05.35), because 2,276 > 2030 then H01 is rejected and Ha2 is accepted. Judging from the significance value of 0.073 at a significant level of 0.5, it can be concluded that the competence of human resources (X2) has a positive and significant effect on the quality of financial reports (Y). which means that when the accounting information system and human resource competencies are improved and continuously improved in a way that is in accordance with the needs of the company, the quality of the financial statements made within the company will be even better. Meanwhile, based on the research results from the coefficient of determination test, it is stated that R^2 or R square in this study is equal to that the value of R^2 in this study is 0.668 or 66.8%. This means that the accounting information system (X1) and human resource competence (X2) have an influence on the quality of financial reports (Y) by 66.8% and the remaining 34.2% is influenced by other variables that are not examined. for the value of R^2 Below 0.50 or tend to approach the value 0 so that it can be concluded that the ability of an independent variable (independent variable) in explaining the variation of the dependent variable (the dependent variable) is limited.

CONCLUSION

Based on the results of the research contained in the discussion, it can be concluded that the final conclusions from the study are: Overall that accounting information systems and human resource competencies have a good influence on the process of making financial statements in the company. So that later the quality of the reports needed by users of financial statements can be in accordance with PSAK and

presented very honestly so that what is made and what is reported in the financial statements is in accordance with the actual state of the company.

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