

INFLUENCE OF APPLICATION OF ACCOUNTING INFORMATION SYSTEM AND HUMAN RESOURCES COMPETENCY THE QUALITY OF THE FINANCIAL STATEMENTS OF THE BOS FUND

Siti Nurma Sari¹, Sulaeman², Elan Eriswanto³

Universitas Muhammadiyah Sukabumi, Indonesia¹²³

nurmauma99@gmail.com¹, sulaeman1342@ummi.ac.id², elaneriswanto@gmail.com³

Abstract: The purpose of this study was to determine the effect of the application of accounting information systems and human resource competence on the quality of the financial statements of BOS funds partially and simultaneously. The method used in this study is a quantitative method using parametric statistics. Data collection techniques are through interviews, distributing questionnaires, documentation, and literature. The population and sample in this study were 33 in MIS in Surade sub-district, and the Ministry of Religion in Sukabumi Regency. The data analysis technique used validity test, reliability test, classical assumption test, and hypothesis testing. The results of the study using SPSS 25, it can be concluded that the application of accounting information systems and human resource competencies has a positive and significant effect on the quality of the financial statements of BOS funds. The significance value obtained through the t-test and f test are $0.00 < 0.05$, which means that H_0 is rejected and H_3 is accepted.

Keywords: Implementation of Accounting Information Systems, Competence of Human Resources, and Quality of Financial Statements of BOS Funds.

INTRODUCTION

One of the tangible forms of efforts to improve the quality of education carried out by the government is to provide income sourced from the Regional Revenue and Expenditure Budget (APBN), namely School Operational Assistance (BOS). School Operational Assistance provided by the Government for 9-year educational institutions, including elementary to junior high schools. With this financial assistance, students are free from school fees or what is called SPP. So that it can help the community concerned. The BOS Fund is a special fund from the APBN that is given to schools/madrasahs throughout Indonesia. The fund's amount to very little value but big money. For this reason, it is necessary to have good and correct management and make financial reports so that they are well organized. Financial reports are produced by institutions that will be used by interested parties as a form of decision-making.

According to (Hidayat, 2018) Financial statements are records of financial information that show the company's financial condition, this information can provide an overview of the company's financial performance. From making financial reports to reporting on BOS funds, schools need to plan, implement, report, report cost management with good

financial reports. So with that, the quality of financial reports is very concerned to foster a sense of trust in those in need.

The quality of financial reports is the final result in the process of accounting activities. To get good financial reports, of course, several things need to be understood and done. IAI, (2016) states that the characteristics of good financial statements are understandable (understandability), relevant (relevance), reliability (reliability), can be compared.

The preparation of quality financial reports requires several other components including human resources who have the competence and understand the rules for preparing financial statements. According to (Bukit, Malusa, and Rahmat 2017:) human resources are integrated abilities through a person's thinking power and physical power, behavior and characteristics are determined by heredity and environment, while work performance is motivated by a desire to carry out activities. Human resources are the most important thing to produce quality financial reports.

The second thing to assist in the financial reporting of BOS funds is the need for technology-based facilities or tools or referred to as an accounting information system. The application of accounting information systems plays an important role in presenting financial reports. With an accounting information system, it is certainly very necessary for a company engaged in any field. The accounting information system contains a process to report the financial condition of a company accurately, precisely, and correctly for those who need it. (Susanto, 2017) states that the accounting information system is a collection of sub-systems or components, both physical and non-physical that are interconnected and work together in harmony with each other to process transaction data related to financial problems into financial information.

Judging from the quality of human resources at schools that are less competent in carrying out their duties regarding presenting financial statements of BOS funds, and the lack of human resources in the financial department owned by the institution, there are still some schools that also serve as school operators and treasurers. This causes the resulting information to be of less quality information. The second thing is the use of information technology or referred to as a component of accounting information systems. Competence in several Islamic elementary schools in the Surade sub-district related to information technology is still very lacking.

Therefore, it is necessary to optimize human resources by placing employees under their competencies. And it is necessary to provide information technology-based financial management that can support the quality of financial reporting of BOS funds. This research is supported by previous research conducted by (Lazwardi 2019) with the title "The effect of the successful implementation of accounting information systems, and the quality of human resources on the quality of financial reports" with the result that the successful implementation of accounting information systems and the quality of human resources provide significant influence on the quality of financial statements.

Further strengthened by research conducted by (Pratama Rezky and Yahya 2019) with the title "The influence of the use of information technology, human resource competence, and organizational commitment to the quality of SKPA financial reports" with the results that the use of information technology, resource human resources, and organizational commitment have a significant effect on the quality of financial reports. Furthermore, it is supported by research conducted by (Rukmi Juwita 2013) with the title "The Influence of Implementation of Government Accounting Standards and Accounting Information Systems on Report Quality. The results that the implementation of government accounting standards and accounting information systems have a positive and significant effect on the quality of financial reports.

Based on the background described above along with previous research, the authors chose the title "The influence of the application of accounting information systems and human resource competencies on the quality of the financial statements of BOS funds"

Research purposes

To determine the effect of the application of accounting information systems on the quality of the financial statements of BOS funds. To determine the effect of human resource competence on the quality of the financial statements of BOS funds. To determine the effect of the application of accounting information systems and human resource competence on the quality of the financial statements of BOS funds.

Bodnar and Hopwood (Ardana and Lukman 2016) Accounting information system is a collection of sub-systems, such as people or tools created to transform financial data and other data that product information. (Marina et al. 2017) An accounting information system is a procedure for recording such as forms or transaction tools which are then processed or changed so that they become financial information, which is needed by interested parties. Based on these theories, it can be concluded that the accounting information system is a sub-system that is interconnected and cooperates, to facilitate the processing of financial data that can produce financial information, which is needed by companies for decision making.

Greer, Charles R (Bukit, Malusa, and Rahmat 2017:) Human resource competence is the ability possessed by a person to carry out his duties and roles, who can manage himself and the potential contained in a balanced and sustainable order. (Bukit, Malusa, and Rahmat 2017) Human resources are the abilities of a person born from thinking power, physical power, behavior as well as being factored in from heredity and the environment, while work performance is driven through the desire for the activities carried out. Based on the explanation above, it can be concluded that the competence of human resources is someone who can carry out their duties that come from behavior, nature, desire, and effort.

Hidayat, (2018:2) Financial statements are records of financial information that show the company's financial condition, the information can show a picture of a company's financial performance. According to IAI (2016), financial statements are reports that provide

information about the economic resources of the reporting entity, claims against the reporting entity, and the impact of transactions and other events and conditions that change those resources and claims from transactions and other events and conditions that change resources. power and claims (a conceptual framework addresses this information as an economic phenomenon). Some financial statements also include a material explanation of management's expectations and the reporting entity's strategy, as well as other types of forward-looking information. Erlina, (2015:25) The quality of financial reports is a measure of someone assessing or seeing from a result and process of identifying, measuring, recording, and economic transactions that state activities related to money from existing accounting entities in terms of accountability for the financial management of accounting entities and economic decision making by the parties in need.

IAI (2016) states that the indicators of Financial Statements are:

1. Can be understood (understandability)
2. Relevance (relevance)
3. Reliability (reliability)
4. Comparable

The BOS Fund is a government program to provide funding for non-personnel operating costs for basic education units for implementing compulsory education programs. According to Government Regulation No. 48 of 2008 on education funding. Non-personnel costs are costs used for consumable educational materials or equipment, and indirect costs in the form of power, water, services, telecommunications, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, insurance tax Yahya (2013).

Research Hypothesis

Based on the results of research conducted by previous researchers by Asyraf Khurizmi Lazwardi 2019, the results that the application of accounting information systems, and the quality of human resources have a significant effect on the quality of financial reports, which means H0 is rejected and H1 is accepted. In the research of Frasca Ardy Nugroho, Widhy Setyowati 2019, the results obtained that accounting information systems and human resources have a significant effect on the quality of financial reports. Based on the hypothesis in the previous research above, in this study the following hypothesis was made:

H1: It is suspected that there is an effect of the application of accounting information systems on the quality of financial reports and BOS.

H0: It is suspected that there is no effect of the application of accounting information systems on the quality of financial reports and BOS.

H2: It is suspected that there is an influence of human resource competence on the quality of the financial statements of BOS funds

H0: It is suspected that there is no influence of human resource competence on the quality of the financial statements of BOS funds.

H3: It is suspected that there is an effect of the application of accounting information systems and human resource competence on the quality of the financial statements of BOS funds.

H0: It is suspected that there is no effect of the application of accounting information systems and human resource competence on the quality of the financial statements of BOS funds.

METHODS

The research method used in this study is a quantitative method using an associative approach. (Sugiyono, 2017) states that quantitative methods are research methods based on the philosophy of positivism, used to examine certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical with the aim of test the established hypothesis. (Sugiyono 2017) an associative approach is used to find out how far the influence of the application of accounting information systems and human resource competencies on the quality of the financial statements of BOS funds. The population in this study were Private Islamic Schools (MIS) in Surade District and the Ministry of Religion of Sukabumi Regency, with a sample of 33 consisting of school principals, treasurers, operators of Madrasah Ibtidaiyah in Surade District, Head of the Ministry of Religion office, Head of Madrasa education section, Treasurer, Planning Section, General Section of the Ministry of Religion of Sukabumi Regency. The object of this research is the application of accounting information systems, human resource competence, and the quality of the financial statements of BOS funds. The sampling technique used in this study is non-probability sampling with saturated sampling. Saturated sampling is a sampling technique in which all populations are sampled. The data analysis techniques used in this study were normality test, heteroscedasticity test, multiple linear regression test, t-test, F test, and coefficient of determination test. A normality test is used to see whether the data used is normally distributed or not. A heteroscedasticity test is used to see whether the data spread randomly or form a pattern. Multiple linear regression analysis was used to test the hypothesis by looking at the convincing outputs for further analysis. Hypothesis tests such as t-test, F test, and coefficient of determination test are used to see how much influence the independent variables have on the dependent variable.

RESULTS AND DISCUSSION

Classic Assumption Test

The results obtained from the Kolmogorov Smirnov test obtained the Asym value. Sig. (2-tailed) of 0.200 is greater than 0.05. Then it can be stated that the data is normally distributed. From the results of the multicollinearity test, the value of the Collinearity Tolerance variable for the Application of Accounting Information Systems is 0.491, which is greater than 0.10 and the VIF value is less than 10, which is 2.036. The Human Resource Competency variable has a Collinearity Tolerance value of 0.491, greater than 0.10, and a VIF value of less than 10, which is 2.036. So the independent variable does not occur

multicollinearity. The results of the heteroscedasticity test obtained a significance value of X1 of 0.507, and the value of the X2 variable of 0.083 greater than 0.05, it can be concluded that there is no heteroscedasticity.

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Application of Accounting Information System (X1)	Human Resources Competence (X2)	Quality of the financial statements of BOS funds (Y)	Nonstandard Residual
N		33	33	33	33
Normal Parameters^{a,b}	Mean	39.1212	35.9394	37.8485	.0000000
	Std. Deviation	5.17662	5.51101	4.89337	1.59057777
Most Differences	Extreme Absolute	.173	.091	.094	.081
	Positive	.098	.088	.071	.081
	Negative	-.173	-.091	-.094	-.063
Test Statistic		.173	.091	.094	.081
Asymp. Sig. (2-tailed)		.013 ^c	.200 ^{c,d}	.200 ^{c,d}	.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: Processed Data (2021)

Based on the table above, the results of the Kolmogorov Smirnov test obtained the Asym value. Sig. (2-tailed) Unstandardized residual of 0.200 is greater than 0.05. Then it can be stated that the data is normally distributed.

Table 2. Multicollinearity Test Results

Model	Coefficients				t	Sig.	Collinearity Statistics	
	Unstandardized Coefficients		Standard ized Coefficient	Ents Beta			Tolera nce	VIF
	B	Std. Error						
1	(Constant)	2.391	2.262		1.057	.299		
	Application of Accounting Information System (X1)	.539	.080	.570	6.732	.000	.491	2.036

Human Resources Competence (X2)	.400	.075	.450	5.320	.000	.491	2.03 6
------------------------------------	------	------	------	-------	------	------	-----------

a. Dependent Variable: Quality of BOS Fund Financial Statements (Y)

Source: Processed Data (2021)

Based on the results of the multicollinearity test in the table above, the value of the Collinearity Tolerance variable for the Application of Accounting Information Systems is 0.491, greater than 0.10 and the VIF value is less than 10, which is 2.036. The Human Resource Competency variable has a Collinearity Tolerance value of 0.491, greater than 0.10, and a VIF value of less than 10, which is 2.036. So the independent variable does not occur multicollinearity.

Table 3. Heteroscedasticity Test Results

Model		Coefficients			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	5.041	1.253		4.023	.000
	Application of Accounting Information System (X1)	-.030	.044	-.150	-.671	.507
	Human Resources Competence (X2)	-.075	.042	-.400	-1.792	.083

a. Dependent Variable: RES2

Source: Processed Data (2021)

Based on the results of the heteroscedasticity test in the table above, the significance value of X1 is 0.507, and the value of the X2 variable is 0.083, which means it is greater than 0.05. So it can be concluded that there is no heteroscedasticity.

HYPOTHESIS TEST

T-Test (Partial)

Table 4. T-Test Results

Model	Coefficients				T	Sig.
	Unstandardized Coefficients		Standardized Coefficients Beta			
	B	Std. Error				
1	(Constant)	2.391	2.262		1.057	.299
	(X1)	.539	.080	.570	6.732	.000
	(X2)	.400	.075	.450	5.320	.000

a. Dependent Variable: (Y)

Source: Processed Data (2021)

1. Testing the Coefficient of Accounting Information System Implementation (X1)

Based on the t-test in the table above, t-count = 6.732 and t-table (Df = n-k) = 2.042, which means t-count is greater than t-table. For the significance value of 0.000, which means the sig value is less than 0.05, the application of the Accounting Information System has a significant effect on the Quality of the Financial Statements of BOS Funds.

2. Testing the Competency Coefficient of Human Resources (X2)

Based on the t-test in the table above, t-count = 5.320 and t-table (Df = n-k) = 2.042, which means t-count is greater than t-table. For the significance value of 0.000, which means the sig value is less than 0.05, the Human Resources Competence has a significant effect on the Quality of the Financial Statements of the BOS Fund.

F Test (Simultaneous)

Table 5. F Test Results (Simultaneous)

Model	ANOVA					
	Sum	Of	Df	Mean Square	F	Sig.
	Squares					
	Regression	685.284	2	342.642	126.970	.000 ^b
	Residual	80.958	30	2.699		
	Total	766.242	32			

a. Dependent Variable: Quality of Financial Statements of BOS Funds (Y)

B. Predictors: (Constant), Human Resources Competence (X2), Implementation of Accounting Information Systems (X1)

(Source: processed 2021)

Based on the results of the table above, it is known that the calculated F value = 126.970 and the F table value (Df1 = k-1, Df2 = NK) is obtained a value of 3.315 which means that the F count is greater than the F table while the significance value is 0.000 which means the sig value is less. of 0.05. Therefore, the application of the Accounting Information

System and Resource Competence has a significant effect on the Quality of the Financial Statements of the BOS Fund.

Coefficient of Determination

Table 6. Coefficient of Determination

Model	Model Summary			
	R	R	Adjusted R Square	Std. An error of the Estimate
1.	.946	.894	.887	1.64274

a. Predictors: (Constant), Human Resources Competence (X2), Implementation of Accounting Information Systems (X1).

b. Dependent Variable: Quality of BOS Fund Financial Statements (Y)

Source: processed data (2021)

Based on the table of determination coefficient above, it shows that the R Square value is 0.894 or (89.4%). So it can be concluded that variable X1 and Variable X2 have an influence of 89% on Variable Y, and the remaining 10.6% is influenced by other factors not examined in this study.

discussion

The Influence of the Implementation of Accounting Information Systems on the Quality of the Financial Statements of BOS Funds. In the results of the t-test test of the Accounting Information System Application variable (X1), the t-count value = 6.732 and the t-table value (Df = n-k) = 2.042, which means that t count is greater than t table. Meanwhile, the significance value is 0.000, which means the sig value is less than 0.05. So it can be concluded that the application of the Accounting Information System (X1) has a partially significant effect on the Quality of the Financial Statements of BOS Funds (Y). The Influence of Human Resources Competence on the Quality of BOS Fund Financial Reports. In the results of the t-test test for the Human Resources Competency variable (X2), the t-count value = 5.320 and the t-table value (Df = n-k) = 2.042, which means t-count is greater than t-table. Meanwhile, the significance value is 0.000, which means the sig value is less than 0.05. So it can be concluded that Human Resource Competence (X2) has a significant partial effect on the Quality of the Financial Statements of BOS Funds (Y). Implementation of Accounting Information Systems and Human Resources Competence on the Quality of BOS Fund Financial Reports, Under the results above, by testing the hypothesis, namely the F test, it is obtained that the calculated F value = 126.970 and the F table value (Df1 = k-1, Df2 = NK) is obtained a value of 3.315, which means F count is greater than F table, and the value the significance is 0.000 which means the sig value is less than 0.05. So it can be concluded that the application of Accounting Information Systems (X1), and Human Resources Competence (X2) has a significant effect on the Quality of Financial Statements of BOS Funds (Y).

CONCLUSION

Based on the results of the research that has been carried out, it can be concluded that the application of accounting information systems and human resource competencies has a significant effect on the quality of the financial statements of BOS funds. For Madrasah Ibtidaiyah in Surade Sub-district, it is expected to be able to present financial reports and reporting of BOS funds by using a special application in reporting BOS funds, for Madrasah Ibtidaiyah in Surade Sub-district further improve the ability of financial human resources and school operators, and for further researchers, it is expected to be able to complete the shortcomings and analyze the new findings of this study.

REFERENCES

- Ardana, I Cenic, and Hendro Lukman. (2016). *Sistem Informasi Akuntansi*. 1st ed. Jakarta: Mitra Wacana Media. <http://www.mitrawacanamedia.com>.
- Bukit, Benjamin, Tasman Malusa, and Abdul Rahmat. (2017). *Pengembangan Sumber Daya Manusia*. 1st ed. Yogyakarta: Zahir Publishing.
- Erlina. (2015). *Akuntansi Keuangan Daerah Berbasis Akrua*. Jakarta: Salemba 4.
- Hidayat, Wahyu Wastam. (2018). *Analisa Laporan Keuangan*. Edited by Funky Fabri. 1st ed. Sidoarjo: Uwais Inspirasi Indonesia.
- Juwita, Rukmi. (2013). "Pengaruh Implementasi Standar Akuntansi Pemerintahan Dan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan" 12 (2): 201–14.
- Lazwardi, Asyraf Khuarizmi. (2019). "Pengaruh Kesuksesan Penerapan Sistem Informasi Akuntansi Dan Kualitas Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan," 1–19.
- Marina, Sentot Imam Wahjono, Syaban Marup, and Suarni Agusdiwana. (2017). *Sistem Informasi Akuntansi*. Surabaya: UMSurabaya. <http://www.p3i.um-surabaya.ac.id>.
- Pratama Rezky, Rian, and M.Rizal Yahya. (2019). "Pengaruh Pemanfaatan Teknologi, Kompetensi Sumber Daya Manusia Dan Komitmen Organisasi Terhadap Kualitas Laporan Keuangan Skpa Provinsi Aceh 1,2" 4 (3): 520–31.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*. Bandung: Alfabeta. www.cvalfabeta.com.
- Susanto, Azhar. (2017). *Sistem Informasi Akuntansi*. Bandung: Lingga Jaya. <https://idtesis.com/teori-lengkap-mengenai-implementasi-kebijakan-bantuan-operasional-sekolah-menurut-para-ahli-dan-contoh-tesis-implementasi-kebijakan-bantuan-operasional>