

ABSTRAK

PENGARUH PENERAPAN SISTEM INFORMASI AKUNTANSI DAN KOMPETENSI SUMBER DAYA MANUSIA TERHADAP KUALITAS LAPORAN KEUANGAN” (STUDI KASUS PADA PERUSAHAAN UMUM JASA TIRTA II)

Oleh :

Yedi Apriyadi (161502031)
Program Magister Akuntansi
Sekolah Pascasarjana
Universitas Widyatama

Laporan keuangan yang belum sesuai kebutuhan dan belum dapat diandalkan sebagai bahan pengambilan keputusan yang tepat bagi manajemen melatarbelakangi penelitian ini, sehingga tujuan dari penelitian ini adalah untuk mengetahui apakah penerapan sistem informasi akuntansi dan kompetensi SDM mempengaruhi kualitas laporan keuangan. Penelitian ini dilakukan di Perum Jasa Tirta II. Variabel bebas yang diteliti adalah sistem informasi akuntansi dan kompetensi SDM, sedangkan variabel terikatnya adalah kualitas laporan keuangan.

Metode yang dipergunakan adalah analisis deskriptif verifikatif dengan teknik analisis data adalah teknik analisis regresi berganda. Jumlah sampel yang digunakan sebanyak 43 responden, yang diambil berdasarkan *non probability sampling* yang dipilih yaitu dengan sampling jenuh (*sensus*). Berdasarkan hasil penelitian diketahui bahwa secara parsial bahwa penerapan sistem informasi akuntansi tidak berpengaruh terhadap kualitas laporan keuangan, sedangkan kompetensi SDM berpengaruh terhadap kualitas laporan keuangan. Tetapi secara simultan penerapan sistem informasi akuntansi dan kompetensi SDM terdapat pengaruh terhadap kualitas laporan keuangan dengan kontribusi positif sebesar 76.6% dan sisanya 23.4% dipengaruhi oleh variabel lain seperti sistem akuntansi & keuangan dan internal audit. Hasil penelitian ini diharapkan dapat memberikan masukan kepada Perum Jasa Tirta II bahwa SDM yang memiliki kompetensi akuntansi dan penguasaan penerapan sistem informasi yang didukung dengan sistem informasi akuntansi berbasis aplikasi teknologi informasi akan mendorong kepada laporan keuangan yang berkualitas.

Kata kunci : sistem informasi akuntansi, kompetensi SDM dan kualitas laporan keuangan

ABSTRACT

EFFECT OF APPLICATION OF ACCOUNTING INFORMATION SYSTEM AND COMPETENCE OF HUMAN RESOURCES ON THE QUALITY OF FINANCIAL STATEMENTS (CASE STUDY ON GENERAL COMPANIES TIRTA II SERVICES)

By:

*Yedi Apriyadi (161502031)
Master of Accounting Program
Graduate School
Widyatama University*

Financial statements that have not been in accordance with their needs and cannot be relied upon as the material for making the right decisions for management are the background of this research. The purpose of this study was to determine whether the application of accounting information systems and HR competencies affected the quality of financial statements. This research was conducted at Perum Jasa Tirta II. The independent variables studied were accounting information systems and HR competencies, while the dependent variable was the quality of financial statements.

The method used is descriptive analysis verification with data analysis techniques are multiple regression analysis techniques. The number of samples used were 43 respondents, which were taken based on the selected non probability sampling, namely by saturated sampling (census). Based on the results of the study it is known that partially that the application of accounting information systems does not have an effect on the quality of financial statements, while HR competencies have an effect on the quality of financial statements. But simultaneously the application of accounting information systems and HR competencies has an effect on the quality of financial statements with a positive contribution of 76.6% and the remaining 23.4% is influenced by other variables such as accounting & financial systems and internal audits. The results of this study are expected to provide input to Perum Jasa Tirta II that HR who have accounting competencies and mastery of the application of information systems supported by accounting information systems based on information technology applications will encourage quality financial reports.

Keywords: accounting information system, HR competency and quality of financial statements.