

PENGARUH PENERAPAN SISTEM INFORMASI AKUNTANSI DAN KOMPETENSI SUMBER DAYA MANUSIA TERHADAP KUALITAS LAPORAN KEUANGAN PT. POS INDONESIA (PERSERO)

ABSTRAK

Penelitian ini dilakukan di PT. Pos Indonesia (Persero) mengenai pengaruh penerapan sistem informasi akuntansi dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan. Tujuan dari penelitian ini adalah untuk mengetahui seberapa besar penerapan sistem informasi akuntansi dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan secara parsial dan simultan. Penelitian yang digunakan adalah penelitian deskriptif.

Penelitian ini dilakukan dengan menggunakan data primer. Responden berjumlah 240 orang yang berasal dari Kantor Pusat dan Kantor Regional serta Unit Pelaksana Teknis.

Berdasarkan hasil penelitian diperoleh bahwa secara parsial sistem informasi akuntansi berbasis ERP aplikasi *System Application Product* (SAP) yang menggunakan modul *Financial Controlling* (FICO) berpengaruh positif terhadap kualitas laporan keuangan dan kompetensi sumber daya manusia berpengaruh positif terhadap kualitas laporan keuangan. Hasil penelitian secara simultan sistem informasi akuntansi berbasis ERP aplikasi *System Application Product* (SAP) yang menggunakan modul *Financial Controlling* (FICO) dan kompetensi sumber daya manusia berpengaruh positif terhadap kualitas laporan keuangan.

(Kata Kunci : Sistem Informasi Akuntansi, *System Application Product* (SAP) modul *Financial Controlling* (FICO) , Kompetensi Sumber Daya Manusia, Kualitas Laporan Keuangan)

THE EFFECT OF IMPLEMENT ACCOUNTING INFORMATION SYSTEM AND HUMAN RESOURCES COMPETENCE TOWARDS QUALITY OF FINANCIAL STATEMENT PT. POS INDONESIA (PERSERO)

ABSTRACT

This study was conducted in PT. Pos Indonesia (Persero) on effect of Accounting Information System and Human Resources Competence toward Quality of Financial Statement. The purpose of this study was to determine the effect of Accounting Information System and Human Resources Competence toward Quality of Financial Statement partially dan simultaneously. The research used is descriptive research.

This research was conducted by using primary data. The number of respondents is 240 people from Head Office and Regional Offices and Technical Implementation Unit.

Based on the study results showed that partially accounting information system based ERP of application System Application Product (SAP) modul Financial Controlling (FICO) positively effect on quality of financial statement and human resources competence positively effect on quality of financial statement. Simultaneously accounting information system based ERP of application System Application Product (SAP) modul Financial Controlling (FICO) and human resources competence positively effect on quality of financial statement.

(Key Word : Accounting Information System, System Application Product (SAP) modul Financial Controlling (FICO), Human Resources Competence, Quality of Financial Statement)