PENGARUH KOMPETENSI SUMBER DAYA MANUSIA (SDM) DAN SISTEM AKUNTANSI KEUANGAN TERHADAP KUALITAS LAPORAN KEUANGAN DI KEC.MAUKARO, KAB.ENDE, NUSA TENGGARA TIMUR

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui : (1) Pengaruh Sumber Daya Manusia (SDM) terhadap Kualitas Laporan Keuangan Pemerintah Desa Kobeleba, Nabe, Magekapa, Kec.Maukaro, Kab.Ende, Nusa Tenggara Timur, (2) Penerapan Sistem Akuntansi Keuangan, (3) dan Pengaruh Sumber Daya Manusia (SDM) dan Penerapan Sistem Akuntansi Keuangan Secara Bersama-sama terhadap Kualitas Laporan Keuangan Pemerintah Desa Kobeleba, Nabe, Magekapa, Kec.Maukaro, Kab.Ende, Nusa Tenggara Timur. Teknik analisis data menggunakan analisis regresi linier berganda . Hasil penelitian menunjukkan (1) Terdapat pengaruh positif Kompetensi Sumber Daya Manusia (SDM) terhadap Kualitas Laporan Keuangan Pemerintah Desa Kobaleba, Nabe, Magekapa,Kec.Maukaro,Kab.Ende,Nusa Tenggara Timur (2) Terdapat pengaruh possitif Penerapan Sistem Akuntansi Keuangan terhadap Kualitas Laporan Keuangan Pemerintah Desa Kobaleba, Nabe, Magekapa,Kec.Maukaro,Kab.Ende,Nusa Tenggara Timur , (3) Terdapat pengaruh positif Kompetensi Sumber Daya Manusia (SDM) dan Penerapan Sistem Akuntansi Keuangan Secara Bersama-sama terhadap Kualitas Laporan Keuangan Pemerintah Desa Kobaleba, Nabe, Magekapa,Kec.Maukaro,Kab.Ende,Nusa Tenggara Timur.

Kata Kunci : Kualitas Laporan Keuangan, Kompetensi Sumber Daya Manusia (SDM), Sistem Akuntansi Keuangan, dan Teori.

THE EFFECT OF HUMAN RESOURCES (HR) COMPETENCY AND FINANCIAL ACCOUNTING SYSTEMS ON THE QUALITY OF FINANCIAL STATEMENTS IN KEC. MAUKARO, KAB.ENDE, NUSA TENGGARA TIMUR

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ABSTRACT

This study aims to determine: (1) The effect of Human Resources (HR) on the Quality of Government Financial Statements in Kobeleba Village, Nabe, Magekapa, Maukaro District, Ende Regency, East Nusa Tenggara, (2) Implementation of Financial Accounting Systems, (3)) and the Effect of Human Resources (HR) and the Joint Implementation of the Financial Accounting System on the Quality of Financial Statements of the Government of Kobeleba, Nabe, Magekapa Village, Maukaro District, Ende District, East Nusa Tenggara.

This research is a quantitative research. The population in this study were Kobaleba Village, Nabe, Magekapa, Maukaro District, Ende District, East Nusa Tenggara. The data collection technique used a questionnaire that was distributed to 30 employee respondents in Kobaleba Village, Nabe, Magekapa, Maukaro District, Ende Regency, East Nusa Tenggara. Testing the instrument using validity and reliability testing. Methods of data analysis using the normality test, multicollinearity test and autocorrelation test. The data analysis technique used multiple linear regression analysis.

The results showed (1) There was a positive influence of Human Resources (HR) Competence on the Quality of Government Financial Statements in Kobaleba Village, Nabe, Magekapa, Maukaro District, Ende Regency, East Nusa Tenggara indicated by a regression equation of 0.003 <0.05 and a value t count is 0.3215> 2.051, (2) There is a positive effect of the Application of Financial Accounting System on the Quality of Financial Statements of the Village Government of Kobaleba, Nabe, Magekapa, Kec. Maukaro, Kab. Ende, East Nusa Tenggara shown by the regression equation 0.000 <0, 05, (3) There is a positive effect of Human Resources (HR) Competence and the Joint Implementation of the Financial Accounting System on the Quality of the Financial Statements of the Village Government of Kobaleba, Nabe,Magekapa, Kec. Maukaro, Kab.Ende, East Nusa Tenggara shown by the equation regression 0.000 <0.05, and F count 22.465 which is greater than F table 3.34.