

ABSTRAK

Laporan keuangan yang disajikan suatu entitas dapat dikatakan berkualitas karena adanya pengaruh dari beberapa faktor, contohnya sumber daya manusia, sistem pengendalian intern dan teknologi informasi. Oleh karena itu, tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh kompetensi sumber daya manusia, sistem pengendalian intern dan teknologi informasi terhadap kualitas laporan keuangan pada perusahaan jasa *outsourcing*.

Jenis penelitian yang digunakan adalah penelitian kuantitatif dengan penyebaran kuesioner. Teknik pengambilan sampel dalam penelitian ini diperoleh dengan menggunakan *accidental sampling*. Populasi dalam penelitian ini yaitu *staff* divisi keuangan pada PT Garuda Tawakal Abadi group. Sampel yang digunakan dalam penelitian ini sebanyak 37 *staff* divisi keuangan pada PT Garuda Tawakal Abadi group. Pengujian hipotesis menggunakan analisis regresi dengan bantuan program SPSS.

Hasil penelitian ini menunjukkan bahwa variabel kompetensi sumber daya manusia dan teknologi informasi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan. Sedangkan variabel sistem pengendalian intern berpengaruh negatif dan tidak signifikan terhadap kualitas laporan keuangan. Hasil pengujian koefisien determinasi secara bersama-sama memberikan pengaruh sebesar 47% terhadap kualitas laporan keuangan.

Kata Kunci : Kompetensi, Sistem, Teknologi, Laporan Keuangan.

ABSTRACT

Financial statements which present a specific entity; are stated as qualified for several factors. Those factors are namely, human resources, internal control systems, and information technology. Therefore, this research aimed to examine and analyze the effect of human resource competence, internal control systems, and information technology on the financial statements quality at Outsourcing service companies.

The research was quantitative, with questionnaires as the instrument in the data collection technique. The questionnaires were distributed to the respondents. Furthermore, the data collection technique used accidental sampling. The population was the staff of the financial division at PT Garuda Tawakal Abadi group. In line with that, there was 37 staff which met the criteria as the sample. Additionally, the hypothesis test used regression analysis with SPSS.

The result indicated that both human resource competence and information technology had a positive and significant effect on the financial statements quality. On the other hand, the internal control systems had a negative but insignificant effect on the financial statement quality. In addition, The result of the determination coefficient simultaneously gave a 47% effect on the financial statements quality.

Keywords: *Competency, System, Technology, Financial Statements*

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