

The Role of Human Resources Competence in Improving Quality of The Financial Reports of The Indonesian State-Owned Enterprises

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Abstract

This study is to investigate the effect of human resource competence on the quality of accounting information systems and their impact on the quality of financial reports in State-Owned Enterprises in Indonesia. The data were analyzed using the Structural Equation Model (SEM)-LISREL method. The results of the study indicate that the competence of human resources has a positive effect on the quality of accounting information systems. Higher competence in human resources will increase the quality of the accounting information system. Likewise, when the quality of the accounting information system increases, the quality of financial reports will also get better. The competence of human resources has a positive influence on improving the quality of financial reports. Overall, the influence of human resource competence plays an important role in improving the quality of financial reports either directly or indirectly through the quality of accounting information systems as an intervening variable.

Keywords: Human resource competence; quality of accounting information systems; quality of financial reports; transparency; accounting information system

Biographies

Yan Noviar Nasution is a Lecturer at the Faculty of Economics and Business, Bogor Pakuan University. He has the title Dr. in the field of Accounting which he obtained from Padjadjaran University, Bandung in 2021, with the topic of a dissertation The Influence of Information Technology Implementation, Top Management Support and Human Resources Competence on the Quality of Accounting Information System and its Impact on Quality Financial Statements (Survey on State Owned Enterprises in Indonesia). He studied Business Administration at Soedirman University Purwokerto and received his MM (Master of Management) degree in 2007. Bachelor degree obtained at Pakuan University in 1998 and diploma at Padjadjaran University Bandung in 1992. He has published more than 2 International Proceedings and International Journals and 1 book. He is also registered as a member of IAI (Ikatan Akuntan Indonesia).

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Haqi Fadillah studied D3 IPB majoring in Accounting in 2008-2011, S1 Accounting at Pakuan University in 2011-2013, and Masters in Accounting at Pancasila University in 2014-2016. Now, he is a lecturer at the Faculty of Economics, Pakuan University.