

## **The Effect Of The Implementation Of Accounting Information Systems And Human Resource Competence On The Quality Of Financial Reports With Internal Control System As A Moderating Variable In Micro, Small, And Medium Salted Egg Businesses In Brebes Regency**

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### **ABSTRACT**

This study aims to examine the effect of the implementation of accounting information systems and human resource competence on the quality of financial statements, with the internal control system as a moderating variable in micro, small, and medium salted egg businesses in Brebes Regency. The research methodology involves data collection techniques, consisting of observation, interviews, literature study, and documentation. Meanwhile, the data analysis techniques consist of descriptive statistics, validity test, reliability test, normality test, regression equation test 1, and regression equation test 2. The results indicate that there is a simultaneous influence of the implementation of accounting information systems and human resource competence on the quality of financial statements in micro, small, and medium salted egg businesses in Brebes Regency and simultaneously the influence of the implementation of accounting information systems and human resource competence on the quality of financial statements with internal control systems as a moderating variable in micro, small, and medium salted egg businesses in Brebes Regency.

**Keywords:** Implementation Of Accounting Information Systems, Human Resource Competence, Quality Of Financial Statements, With Internal Control Systems

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### **INTRODUCTION**

In today's era of globalization, technological advancements are developing rapidly. The use of electronic media is a technological advancement that is no longer unfamiliar. All activities performed through electronic media become easier. This includes receiving information, processing data from input, output, and results, and making decisions based on the data processing results, one of which is the preparation of financial reports. If small businesses want to grow, they must use accounting software to create financial reports [1].

Information systems can be classified as either single-user or multi-user. Single-user information systems are made to satisfy a single user's need for personal data [2] Multi-user information systems, on the other hand, are designed to satisfy the information requirements of an office, department, division, section, or entire organization.

Human Resources: As a component of the accounting information system, humans are in charge of its management, operation, and decision-making. Only with the necessary resources can an accounting information system operate. Procedures are the stages involved in finishing a work, employment, or activity. In order for users to comprehend information in financial reports, it must adhere to the relevant regulations. Reports must be pertinent, reliable, comparative, and comprehensible in order to satisfy the necessary reporting quality standards [3].

The Limbangan Wetan and Limbangan Kulon sub district in Brebes Regency has many micro, small, and medium enterprises (MSMEs) with potential for development, but they often face issues regarding accounting systems, human resources, and financial reporting in their businesses. Many of them do not have an accounting department in their MSMEs yet, even though they already have a large number of employees. In addition, new problems arise when MSMEs need to apply for financing from financial institutions, as they are always limited due to the absence of capability financial reports.

The preparation of financial statements is very important to understand the position, performance, and changes in owner's equity. According to the phenomenon occurring in SMEs in Brebes Regency, the Salted Egg SMEs do not want to prepare financial statements for various reasons, such as not wanting to incur additional costs. With the preparation of financial statements, SMEs must hire other people. However, with technological advancements, SMEs can now prepare financial statements using accounting applications.

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TAM theory was introduced by Davis in 1989 to explain individual reactions to technology and one's intention in using technology [4]. It also describes how individuals or users can accept technology in the context of information systems [3]. Perceived ease of use and perceived usefulness are two primary theoretical concepts that play a major role in the acquisition of users of an information system. These two perceptions greatly influence the desire or intention to behave (behavior intention). If users perceive a technological system as easy to use and has benefits, they will really like using it.

**RESEARCH METHOD**

Brebels Regency is an areal local in the northern coastal region, directly bordering the Jalal Selal. In the coastal areals, the local economy generally relies not only on fishing and shrimp farming, but many people also work as duck farmers. Therefore, it is no surprise that Brebels has become one of the producers of salted eggs.

This research using a descriptive method was conducted on salted egg SMEs in Brebels Regency and took place from May to July 2025 in Limbangan Wetan and Limbangan Kulon villages. This type of research is descriptive research with questionnaire survey methods, interviews and focus discussions with the community using qualitative and quantitative approaches.

According to [5] the data collection method known as observation involves human behavior, work processes, natural phenomena, and when the number of respondents observed is not too large. Researchers conduct observations, interviews, literature studies and documentation.

The population in this study consisted of 40 salted egg SMEs in Brebels Regency, distributed across the villages of Limbangan Wetan and Limbangan Kulon. This study used purposive sampling, with the following criteria:

No.	Criteria	Amount
1.	Questionnaires were distributed	40
2.	Questionnaires were fully completed	32
3.	Questionnaires were used in the study	32

Source: Processed data, 2025

**RESULTS AND DISCUSSION**

Brelbels Regelncy is an arelal localteld in the northelrn coalstall relgion, direlctly bordelring thel Jalval Selal. In the coalstall arelrels, the local elconomy gelnelrally rellies not only on fishing and shrimp falrming, but malny peloplel also work als duck falrmehrs. Thelreforel, it is no surprisel thalt Brelbels hals belcomel one of thel producelrs of sallteld elggs.

Formelr Regelnt of Brelbels, Hj Idzal Priyalnti, S.EL., M.H., stalteld whilel relceliving thel ELvualtion Telalm for thel Livelstock Falrmehrs Group Competition alt thel duck coop arelal, Itik Belrhials, Strelt nombelr Sunaln Gunung Jalti, ELalst Block, ALnimall Slalughtelrhousel, Limbalngaln Weltaln Subdistrict, thalt Brelbels sallteld elggs halvel belcomel an icon of Brelbels Regelncy. Thelreforel, elfforts arel neleldeld to malintalin thel quallity and alvalilalbilily of duck elggs als ralw maltelrialls for malking sallteld elggs. Relmelmbelr Brelbels, relmelmbelr sallteld elggs [6].

Thesel sallteld elggs arel known to bel closelty associalteld with thel talstel prelfelrelnce of thel peloplel of Brelbels belcalusel thelr flavor and prelsehrvation arel velry simplel. In thel 1990s, Brelbels sallteld elggs elxpelrieinceld an increlalse in delmalnd alccording to public prelfelrelnce, and thel relsults welrel also stalblel. The malrkelting arelrels for Brelbels sallteld elggs halvel now elxpalndeld throughout thel isaland of Jalval and elveln relalcheld Sumaltral, Kallimalntaln, and Sulalwesi. The production of Brelbels sallteld elggs is highly falvored by thel malrkelt belcalusel thelr pricel arel relalatively chelalpelr while malintalining al quallity thalt compeltels with sallteld elgg industriels from othelr relgions.

Delscriptivel stalsticall alnalysis providels al delscription or ovelrvielw of obselrvalblel daltal from thel stalndalrd delvialtion, melaln, malximum, and malximum showing how daltal and behalvior arel collelcteld in relselalrch. [7] The relsults of the delscriptivel stalsticall alnalysis arel prelsehteld in thel tabblel bellow:

Delcription of Relselalrch Valriablels

	<b>N</b>	<b>Min</b>	<b>Max</b>	<b>Mean</b>	<b>Std. Deviation</b>
Gelndelr	32	1	2	1,44	0,504
ALgel	32	3	4	3,91	0,296
Yelalr Of Businelss	32	3	4	3,25	0,440

Sourcel: Procelsseld daltal, 2025

From the relsults of the delscriptivel stalsticall alnalysis of the SPSS output abovel, it shows thalt for gelndelr, the lowelst numbelr is 1 and the highelst numbelr is 2, melalning the lowelst gelndelr numbelr correlspnds to mallel and the highelst correlspnds to felmallel, with al melaln of 1.44 and al stalndalrd delvialtion of 0.504. Melalnwhilel, for algel, the lowelst numbelr is 3 and the highelst numbelr is 4, indicalting thalt the youngelst algel group is 30-40 yelalrs and the oldelst is ovelr 40 yelalrs, with al melaln of 3.91 and al stalndalrd delvialtion of 0.296. For businelss duraltion, the lowelst numbelr is 3 and the highelst is 4, melalning the shortelst businelss duraltion is more thaln 5 yelalrs up to 10 yelalrs, and the longelst duraltion is more thaln 10 yelalrs, with al melaln of 3.25 and al stalndalrd delvialtion of 0.440.

ALccording to [7] vallidity telsts arel useld to melalsurel the vallidity of al quelstionnalirel. AL quelstionnalirel is salid to bel vallid if thel quelstions in thel quelstionnalirel arel abblel to relvelal something thalt will bel melalsureld by thel quelstionnalirel.

This vallidity telst usels Pelalrson Correllaltion, which is donel by callculalting the correllaltion belweleln thel valluels obtalinelld from thel quelstions. AL quelstion is considelreld vallid if its significalnce llevel is bellow 0.05 [7] The relsults of the vallidity telst arel prelsehteld in thel tabblel bellow:

Valriallbell	Sig. (2-tailed)
ALccounting Informaltion Systelms1	0,000
ALccounting Informaltion Systelms2	0,000
ALccounting Informaltion Systelms3	0,000
ALccounting Informaltion Systelms4	0,000
ALccounting Informaltion Systelms5	0,002
ALccounting Informaltion Systelms6	0,000
Humaln Relsourcel CompelteIncel1	0,00
Humaln Relsourcel CompelteIncel2	0,000
Humaln Relsourcel CompelteIncel3	0,000
Humaln Relsourcel CompelteIncel4	0,000
Humaln Relsourcel CompelteIncel5	0,000
Finalnciall Relporsts1	0,000
Finalnciall Relporsts2	0,000
Finalnciall Relporsts3	0,000
Finalnciall Relporsts4	0,000
Finalnciall Relporsts5	0,000
Intelrnall Control Systelm1	0,000
Intelrnall Control Systelm2	0,000
Intelrnall Control Systelm3	0,000
Intelrnall Control Systelm4	0,000
Intelrnall Control Systelm5	0,000

Sourcel: Procelsseld daltal, 2025

From the results of the validity test, all variables show that the Sig. (2-tailed) value of all items is  $< 0.05$ , which indicates that the data is valid.

According to [7] a normally distributed model is used to test whether the residual values are normally distributed or not [7] In the regression model, it is said that there are no confounding variables or that they are normally distributed. If the results exceed significant, the Kolmogorov-Smirnov test is considered normal with a significant level of 0.05 or 5%. The results of the normality test are presented in the table below:

Description	Unstandardized Residual
Kolmogorov-Smirnov Z	0,110
Asymp. Sig. (2-tailed)	0,200

Sourcel: Procelsseld daltal, 2025

The results of the normality test show that the Kolmogorov-Smirnov Z value is  $0.200 > 0.05$ , indicating that the data is normally distributed.

Hypothesis Test 1

Model	Coefficient	t	Sig.
(constant)	6.390	2.651	0.013
ALccounting Informaltion Systelms	0.167	1.169	0.252
Humaln Relsourcel CompelteIncel	0.580	2.948	0.006
<i>R Squared</i>			0.602
<i>Adjusted R Squared</i>			0.575
F			21.956
Sig.			0.000

Sourcel: Procelsseld daltal, 2025

In the table, the Adjusted R<sup>2</sup> value is 0.602 or 60.2%, meaning that the Accounting Information Systems and Financial Reports variables have an influence on the Human Resource Competence Preparation variable of up to 60.2% and the other 39.8% is influenced by other variables not mentioned in this study.

From the t-test (partial) results, it shows that the Accounting Information System variable is  $0.252 > 0.05$ . This indicates that the Accounting Information System affects the preparation of financial statements, and the human resources variable is  $0.006 < 0.05$ . This indicates that human resources affect the preparation of financial statements.

Regression equation 1:  $Y = a + b_1X_1 + b_2X_2 + e$  means  $Y = 6.390 + 0.167$  (Accounting Information Systems)  $+ 0.236$  (Human Resource Competence)  $+ e$

Simultaneous ANOVA test  $0.000 < 0.005$  Accounting Information Systems and Human Resource Competence have an effect on the financial report preparation variable.

Hypothesis Test 2

Model	Coefficient	t	Sig.
(constant)	3.569	1,907	0.066
ALcc. Informtion Systems* In. Control System	0.249	3,263	0,003
H. Relsourcel Compeltelncel* In. Control System	0,552	6.506	0.000
<i>R Squared</i>			0.911
<i>Adjusted R Squared</i>			0.819
F			71.131
Sig.			0.000

Source: Processed data, 2025

In the table, the Adjusted R<sup>2</sup> value is 0.819 or 81.9%, meaning that the accounting information systems and human resource competence variables with internal control system as a moderating variable have an influence on the Financial Report Preparation variable of up to 81.9% and the other 18.1% is influenced by other variables not mentioned in this study.

From the results of the t-test (partial) shows the results of the ALcc. Informtion Systems moderating Internal Control System variable  $0.003 < 0.05$  This shows that H. Relsourcel Compeltelncel moderating Internal Control System have an effect on the preparation of financial reports and the internal control variable  $0.000 < 0.05$ .

Regression equation 2:  $Y = a + b_1X_1Z + b_2X_2Z + e$  means  $Y = 3.569 + 0.249$  (ALcc. Informtion Systems\* Internal Control System)  $+ 0,552$  (H. Relsourcel Compeltelncel\* Internal Control System)  $+ e$

The simultaneous ANOVA test of  $0.000 < 0.000$  shows that accounting information systems and human resource competence variables control has an effect on the Financial Report Preparation variable with internal control system as a moderating.

## Discussion

At the Sallted ELgg MSMEs in Brebels Regency, data analysis results show that the use of accounting information systems does not affect the quality of financial reports in micro, small, and medium sized businesses in Brebels Regency. The hypothesis (H<sub>1</sub>) in this study is rejected, with a significant result of 0.525. This indicates that the results of this study are in line with the research of [8], which states that accounting information systems do not affect the quality of financial reports. The results of this study are due to the accounting information system being used suboptimally and human resources being inadequate, so the information produced does not conform to financial reporting standards.

The hypothesis ( $H_2$ ) is accepted, with a significant result of 0.006 indicating that human resource competencies affect the quality of financial reports in micro, small, and medium-sized eligible businesses in Brebes Regency. This means that the higher the knowledge and ability of MSME actors in accounting and financial reporting, the better the quality of the financial reports produced [9]. This study is in line with the TALM theory, which states that competent human resources find it easier to prepare financial reports.

The hypothesis ( $H_3$ ) is accepted, with a significant result of 0.000, indicating that the use of accounting information system implementation affects the quality of financial reports: modelled by internal control in micro, small, and medium-sized eligible businesses in Brebes Regency. This study aligns with the research of [10]. According to TALM theory, strong internal control increases system reliability, reduces errors and manipulation, and strengthens the effect of using accounting information systems on the quality of financial reports.

The hypothesis is accepted, with a significant result of 0.000, indicating that human resource competency affects the quality of financial reports, with internal control systems as a moderating variable, in micro, small, and medium-sized eligible businesses in Brebes Regency, in line with Faluzani et al. (2024). According to TALM theory, human resource competency is considered an external factor that influences how users perceive the usefulness and ease of use of financial reports, and good internal control will make financial reports more reliable and well-managed.

## **5. CONCLUSION**

Based on the research analysis that has been carried out, it can be concluded as follows: Based on the results of the simultaneous test of equation 1 of  $0.000 < 0.005$ , Accounting Information Systems and Human Resource Competency have an effect on the financial report preparation variable and the simultaneous test of equation 2 of  $0.000 < 0.005$  shows that accounting information systems and human resource competency variables control has an effect on the Financial Report Preparation variable with internal control system as a moderating.

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