JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi)
Available at: https://journal.lembagakita.org/index.php/jemsi

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

RESEARCH ARTICLE

The Influence Of Human Resource Competency And Accounting Information Systems On The Quality Of Village Financial Reports In Banda Aceh City At 2025

Zulfikar [1*], Irmawati [2], Elviza [3]

[1*,2,3] Department of Acccounting, University Muhammadiyah of Aceh, Banda Aceh, Indonesia.

Email: zulfikar1562@gmail.com [1*], irmawati@unmuha.ac.id [2], elviza@unmuha.ac.id [3]

Histori Artikel:
Dikirim 14 Mei 2026; *Diterima dalam bentuk revisi* 15 Juni 2026; *Diterima* 15 Juli 2026; *Diterbitkan* 1 Agustus 2026.

Suggested citation:
Zulfikar, Z., Irmawati, I., & Elviza, E. (2026). The Influence Of Human Resource Competency And Accounting Information Systems On The Quality Of Village Financial Reports In Banda Aceh City At 2025. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, *12*(4), 3788-3799. https://doi.org/10.35870/jemsi.v12i4.6767.

Abstrak

Tujuan penelitian ini adalah untuk mengetahui pengaruh kompetensi sumber daya manusia dan sistem informasi akuntansi secara simultan terhadap kualitas laporan keuangan desa di Kota Banda Aceh. Populasi pada penelitian ini adalah Kepala Desa, Bendahara dan Sekretaris Desa di Kota Banda Aceh dengan jumlah 100 orang, yang diambil berdasarkan simple random sampling dengan menggunakan rumus slovin. Metode penelitian ini adalah kuantitatif, pengujian dan analisis data primer dilakukan dengan menggunakan perangkat aplikasi pengolah data statistik dengan formulasi regresi linier berganda. Berdasarkan hasil penelitian yang telah dilakukan, didapat bahwa Kompetensi Sumber Daya Manusia dan Sistem Informasi Akuntansi berpengaruh dan signifikan terhadap Kualitas laporan keuangan Desa di Kota Banda Aceh tahun 2025 secara simultan senilai 59,995. Secara Parsial, Kompetensi Sumber Daya Manusia berpengaruh sebesar 3,603 sedangkan Sistem Informasi Akuntansi berpengaruh sebesar 3,160.

Kata Kunci: Kompetensi Sumber Daya Manusia; Sistem Informasi Akuntansi; Kualitas Laporan Keuangan Desa.

Abstract

The purpose of this study is to determine the influence of human resource competency and accounting information systems simultaneously on the quality of village financial reports in Banda Aceh City. The population in this study were Village Heads, Treasurers and Village Secretaries in Banda Aceh City with a total of 100 people, taken based on simple random sampling using the Slovin formula. This research method is quantitative, testing and analysis of primary data were carried out using statistical data processing application tools with multiple linear regression formulations. Based on the results of the research that has been done, it was found that Human Resource Competence and Accounting Information Systems have a significant influence on the Quality of Village Financial Reports in Banda Aceh City in 2025 simultaneously amounting to 59.995. Partially, Human Resource Competence has an influence of 3.603 while the Accounting Information System has an influence of 3.160.

Keyword: Human Resource Competence; Accounting Information Systems; Quality of Village Financial Reports.

JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi)
Available at: https://journal.lembagakita.org/index.php/jemsi

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

RESEARCH ARTICLE

1. Introduction

Law of the Republic of Indonesia Number 6 of 2014 concerning Villages stipulates that a village is a legal community unit with defined territorial boundaries and has the right to manage and administer its own internal affairs without abandoning the customs recognized and respected within the governance system. It also holds the responsibility for managing village finances. Village governments have been granted the rights and authority to regulate and manage their own governmental affairs, such as managing village funds and regulating community interests related to the implementation of empowerment, development, government administration, and other related policies. In managing its governmental affairs, a village will obtain village revenue consisting of its own-source revenue, transfers, and other revenues. One source of village revenue is the village fund. This budget is subsequently used by the village government for community development, financing government administration, carrying out development projects, and fostering and empowering the community. The law states that in regulating its finances, the village government is required to be transparent, accountable, and orderly in order to achieve good government governance. The transparency and accountability of village government financial management can be demonstrated through the submission of quality financial reports. The quality of financial reporting can be measured using various measurement models, including the accrual model, the value relevance model, specific elements in annual reports, and the qualitative characteristics model. A financial report can be considered of high quality if it meets accounting information standards such as being relevant, reliable, understandable, and comparable. Based on the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, as a form of accountability for the management of the village funds it receives, the village government is obligated to prepare financial reports that at minimum include the Village Revenue and Expenditure Budget Realization Report and Notes to the Financial Statements. Therefore, village governments are expected to be capable of producing high-quality financial reports as part of their duties, as such reports can be useful when formulating future policies (Wati, *et al*., 2014). Many factors can influence the quality of village financial reports, among which are human resource competence and the accounting information system (Sari, 2019). Human resource competency refers to the skills and characteristics of individuals who work to realize the vision and mission of an organization or agency. Preparing financial reports requires competent human resources who are responsible for their assigned tasks and have sufficient training and experience to ensure the financial reports are accountable. The human resource competency referred to in this study is human resources competent in finance, particularly accounting, which is related to the quality of financial reports, which will ultimately influence the quality of village government financial reports.

A person can be said to understand accounting, namely someone who understands and is smart or skilled at how to manage financial information until it becomes a financial report that is guided by the principles and standards for preparing financial reports stipulated by Government Regulation Number 71 of 2010, namely concerning Government Accounting Standards (SAP) (Samsudin, 2022). In addition to human resource competency, accounting information systems also influence the quality of village government financial reports. As technology advances, more and more fields exist and need to be developed. One of these is accounting information system technology. An Accounting Information System (AIS) consists of interconnected components related to financial data where data will be collected, processed into information, and distributed to users. An accounting information system is useful for providing information regarding financial data needed by management to facilitate organizational management. The quality of the AIS can be measured through several dimensions, namely efficiency, accessibility (ease of access), integration (integration), system response time. All four must be interconnected with each other to create a good and accurate information system. The Village Government is required to prepare a Village Budget Implementation Realization Report and Report (Musdalifah, 2023). Skilled human resources, the availability of information technology facilities, education levels and training, and supervision of village financial management are factors that can help carry out the services they are required to provide.

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

2. Literature Review

2.1 Definition the Quality of Financial Reports

In general, financial reports are known as the result of a financial recording process, reflecting the performance of company management over a specific period. Financial reports are a means of information that summarizes all company activities. Financial reports describe the financial condition and results of a company's operations at a specific point in time or over a specific period. Bahri (2020) argues that financial reports are a product produced by the field or discipline of accounting. Therefore, competent human resources are needed to produce quality financial reports. With qualified human resources who possess knowledge and understanding of accounting-related matters, financial reports can be prepared and presented on time. The sooner financial reports are presented, the better they are for decision-making. Hanafi & Halim (2022) state that: Financial reports are the result of the process of identifying, measuring, and recording economic (financial) transactions of a government entity, which are used as information for accountability in regional financial management and economic decision-making by external parties within the regional government entity who require them. Financial reports are information containing financial records of a company in an accounting period that describes the company's performance, Ardiyos (2021).

2.2 Factors Affecting the Quality of Financial Reports

Bahri (2020) stated that if information is not properly delayed, the resulting information may lose its relevance. Based on the Government Regulation on Government Accounting Standards, every reporting entity is required to report the efforts undertaken and the results achieved in implementing activities in a systematic and structured manner during a reporting period for the purposes of:

1) Accountability;
2) Management;
3) Transparency;
4) Intergenerational Balance;
5) Performance Evaluation.

2.3 Financial Report Quality Indicators

According to Hanafi & Halim (2022), indicators of financial report quality can be seen from:

1) Relevance: To be useful, information must be relevant to meet the needs of users in the decision-making process. Information has the quality of relevance if it can influence users' economic decisions.
2) Reliability: To be useful, information must also be reliable. Information has the quality of reliability if it is free from misleading interpretations or material errors and can be relied upon by users as a faithful and honest representation of what should be presented or what could reasonably be expected to be presented.
3) Understandability: An important quality of the information contained in financial reports is its ease of immediate understanding by users. For this purpose, users are assumed to have adequate knowledge of economic activities, business, and accounting and the ability to study the information with reasonable diligence.
4) Comparability: Users must be able to compare a company's financial statements between periods to identify trends in financial position and performance. Users must also be able to compare financial statements between companies to evaluate their relative financial position.

2.4 Definition of Human Resource Competence

Human resource competencies are guidelines organizations can use to guide their employees in the right jobs (Afandi, 2021). Human resource competencies are the ability to perform or work according to their position in a specific field (Sujarweni, 2020). Human resource competencies refer to a person's knowledge, skills, abilities, or personality characteristics that directly impact their job performance. Human resources is a translation of "human resources," but some experts equate human resources with "manpower" (workforce).

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

RESEARCH ARTICLE

2.5 Factors Affecting of Human Resource Competence

Afandi (2021) explains that several factors can influence human resource competency, namely:

1) Beliefs and Values. A person's beliefs and values about themselves or others influence their behavior. This behavior influences a person's belief in their human resource competency. When people believe they are creative and innovative, they are less likely to try to find new or different ways of doing things.
2) Skills influence an individual's human resource competency because skills and human resource competencies are interrelated in specific areas.
3) Experience: Mastering various human resource competencies requires experience in leading people, group communication, problem-solving, and so on.
4) A person's personality can change over time. Therefore, personality can influence a person's abilities, such as creating correlation and solving problems.
5) Motivation is one factor influencing human resource competency. The encouragement provided by superiors to subordinates through rewards, support, recognition, and attention can motivate subordinates to improve their skills.
6) Emotional issues can limit a person's ability to manage human resource competencies. Emotional issues are expressed, such as fear of making mistakes, feeling unpopular, or not belonging to a group. This can hinder motivation and initiative, making skill development difficult.
7) Intellectual Ability, including the ability to think conceptually and analytically. This ability can influence a person's ability to understand human resource competencies.
8) Organizational Culture, a person's skills in various functions related to efficiency, work motivation, and employee relations, such as employee recruitment and selection, reward systems, and organizational philosophy, are factors that can influence organizational culture.

2.6 Indicators of Human Resource Competence

Sujarweni (2020) defines human resource competency indicators as:

1) Knowledge is information related to understanding and potential embedded in the brain.
2) Understanding is mastering something through the mind.
3) Skills are abilities that every employee must possess to optimally carry out the tasks and responsibilities assigned by the company.
4) Attitude is a person's mental readiness to respond to objects or situations that influence and determine their actions.
5) Interest is a person's feeling of attraction to something or an activity.

2.7 Definition of Accounting Information Systems

A system is a tool that can be used as a reference for managing a specific service. Each system is a prerequisite for a company's proper functioning. An accounting information system is an organizational component that collects, classifies, processes, analyzes, and communicates significant financial information and decision-making to internal and external parties. Accounting itself is actually an information system (Herliyanto, 2020). An information system can be technically defined as interrelated components that collect (or retrieve), process, store, and distribute information to support decision-making and control within an organization (Laudon and Laudon, 2020). Meanwhile, according to Musdalifah (2023), an information system is a set of formal procedures by which data is collected, processed into information, and distributed to users. In addition to supporting decision-making, coordination, and control, information systems may also assist managers and employees in analyzing a problem.

2.8 Factors Affecting of Accounting Information Systems

Quality is often used to describe the level of human satisfaction with something needed, expected, or desired in their lives. Quality itself has many criteria that are constantly changing. The quality of accounting information systems has different criteria and understandings. To be able to choose the best criteria, an understanding of accounting information systems is essential. Accounting information system indicators (Herlianto, 2020).

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

1) Perceived Usefulness. Perceived usefulness is the degree to which an individual believes that using a particular system will improve their work performance. Based on this definition, it can be interpreted that the usefulness of using a system can improve the performance and work achievement of the user. The usefulness of information technology is the benefit expected by users of information technology in carrying out their tasks. Individuals will use a system if they perceive the positive benefits or usefulness of its use.
2) Perceived Ease of Use. Perceived ease of use can convince users that the system is easy to use and not a burden for them. Systems that are easy to use will continue to be used by companies. Perceived ease of use influences usability, attitudes, behavioral intentions and actual use, perceived ease of use as a degree to which a person believes that using a particular system can reduce a person's effort in doing something.

2.9 Indicators of Accounting Information Systems

Herliyanto (2020) explains that the quality of an AIS must be reliable to satisfy users. Accounting information system user behavior will influence technology usage. The scope and quality of an accounting information system can be measured through four dimensions:
1) Efficiency, which refers to the optimal use of resources by the AIS.
2) Accessibility, which refers to the quality of an AIS where necessary information can be easily accessed from the accounting information system.
3) Integration, which refers to the quality of an AIS where all components within the system synergize within the AIS.
4) System response time, which assumes a fast or timely system response to information requests.

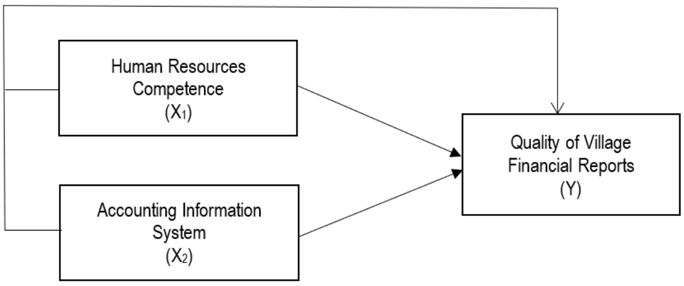

Figure 1. Research Framework

3. Research Methodology

The purpose of this study is to test hypotheses, namely research that explains phenomena in terms of the influence between variables. This study aims to examine the influence of human resource competency and accounting information systems on the quality of village financial reports in Banda Aceh City. This research is causal, namely a type of research that states that there is an influence between the independent variables, namely human resource competency and accounting information systems, on the dependent variable, namely the quality of village financial reports in Banda Aceh City. The population in this study were Village Heads, Treasurers and Village Secretaries in Banda Aceh City, as shown in the following table 1.

Table 1. Research Population

Subdistrict	Village	Population
Baiturrahman	10	30
Banda Raya	10	30
Jaya Baru	9	27

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

Kuta Alam	11	33
Kuta Raja	6	18
Lueng Bata	9	27
Meuraxa	16	48
Syiah Kuala	10	30
Ulee Kareng	9	27
Total	90	270

A sample is a portion of the population's population and its characteristics. The sampling technique used is random sampling, a sampling technique that uses the principle of probability in the sample determination process using the Slovin formula (Sugiyono (2020) below:

$$n = \frac{N}{1 + Ne^2}$$

Where:
n = Sample Size
N = Number of Population
e = Margin of Errors

Based on the results of the Slovin formula above, the sample taken was 100 respondents.
This research is based on primary data collection conducted by distributing a prepared questionnaire to all 100 respondents. A questionnaire is a series of written questions used to obtain information from respondents (Arikunto, 2020). The questions and statements in the questionnaire for each variable in this study were measured using an interval scale, a scale that not only groups individuals into specific categories and determines the order of the groups but also measures the magnitude of differences in preferences between individuals. Each respondent's answer will be scored on a five-point scale (Sekaran, 2021). The measurement scale can be seen in Table 2.

Table 2. Measurement Scale

No	Answer Choices	Scale
1	Strongly Disagree	1
2	Not Agree	2
3	Disagree	3
4	Agree	4
5	Strongly Agree	5

To analyze the data, the method used was multiple linear regression. This multiple linear regression is used to determine whether the independent variable has a significant and positive impact on the dependent variable. The regression equation is as follows (Sugiyono, 2020:204):

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + e$$

Where:
Y = Quality of village financial reports
X_1 = Human resource competencies Variable
X_2 = Accounting information system Variable
α = Constan
β = Regression Coefficient
e = Standard of Error

JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi)
Available at: https://journal.lembagakita.org/index.php/jemsi
E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

Validity is the degree of accuracy between the data obtained from the research object and the data that can be reported by the researcher. Validity testing is used to measure the validity of the questionnaire in this study. An instrument is considered valid if it can measure what is desired and accurately reveal data from the variables being studied. Validity testing in this study uses the Person Product Movement Coefficient of Correlation test. If the calculated r value is greater than the table r value, the questionnaire item is considered valid because it has a correlation coefficient above the critical product-moment correlation value, which has a significance level below 5% (Sugiyono, 2020:103). Reliability indicates the extent to which a measuring instrument remains consistent when measured twice or more. In this study, the Cronbach's Alpha (α) method, commonly used for questionnaire testing, was used to measure reliability. To measure reliability, a Cronbach's alpha coefficient with an alpha coefficient greater than 0.60 was used (Sekaran, 2021:182). After measuring the variables in this study, testing was conducted for each hypothesis. To determine whether to accept or reject the proposed hypothesis, a t-test was conducted to determine the effect of the independent variable on the dependent variable. This was done by comparing the t_{table} value with the calculated t_{value} at a 5% significance level. Determine the null hypothesis (H_0) and alternative hypothesis (H_a) as follows:
H_0: $\beta_1 = \beta_2 = \beta_3 = 0$ meaning Human resource competency and accounting information systems simultaneous have no effect on the quality of village financial reports in Banda Aceh City.
H_a: $\beta_1 = \beta_2 = \beta_3 \neq 0$ meaning Human resource competency and accounting information systems simultaneous have effect on the quality of village financial reports in Banda Aceh City.

As Partial Testing:
$H_0\beta_1 = 0$ meaning Human resource have no effect on the quality of village financial reports in Banda Aceh City.
$H_0\beta_1 \neq 0$ meaning Human resource have effect on the quality of village financial reports in Banda Aceh City.
$H_0\beta_2 = 0$ meaning accounting information systems have no effect on the quality of village financial reports in Banda Aceh City.
$H_0\beta_2 \neq 0$ meaning accounting information systems have effect on the quality of village financial reports in Banda Aceh City.

Determine the criteria for acceptance and rejection of the hypothesis as follows:
$\beta_2 = 0$; H_0 Acceptance
$\beta_2 \neq 0$; H_0 Rejection

4. Hasil dan Pembahasan

4.1 Hasil

Banda Aceh City is a city and the provincial capital of Aceh Province, Indonesia. As the seat of provincial government, Banda Aceh City serves as a hub for economic, political, social, and cultural activities. It is also the oldest Islamic city in Southeast Asia. Formerly the capital of the Aceh Sultanate, it is now known as the Veranda of Mecca. It covers an area of 617 hectares (compared to the total area of Aceh province of 5,677,081 hectares). As of the end of May 2019, the city had a population of 270,321. Based on Banda Aceh City Regional Regulation Number 8 of 2000, Banda Aceh underwent regional expansion from 5 districts to 9 districts and 90 villages. Primary data collection in this study was conducted using questionnaires, which were distributed directly by the researcher to respondents, namely Village Heads, Treasurers, and Village Secretaries in Banda Aceh City. The questionnaires were collected from each village within the Banda Aceh City District, totaling 100 people. The researcher retrieved the questionnaires for tabulation and processing of the 100 questionnaires distributed to respondents, all were returned, with a return rate of 100%. All distributed questionnaires were collected, resulting in a final sample size of 100 (n=100). The characteristics of the respondents are shown in Table 3.

JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi)
Available at: https://journal.lembagakita.org/index.php/jemsi

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

RESEARCH ARTICLE

Table 3. Respondent Characteristics

No	Description	Frekuency	Percentage
1.	Sex		
	Man	74	74
	Woman	26	26
2.	Age		
	25 – 30 Year	-	-
	31 – 35 Year	7	7
	36 – 40 Year	54	54
	> 40 Year	39	39
3.	Last Education		
	High School	13	13
	Diploma	46	46
	Bachelor Degree	41	41
	Magister	-	-

Based on Table 3, it can be explained that men predominate among employees at the Village Office in Banda Aceh City, representing 74% (74 people), while only 26% (26 people) are women. The average age of village officials directly involved in the preparation of village financial reports is 36-40 years old, or 54%. Of these, 46 have a bachelor's degree, and 41 have a diploma.

Table 4. Human Resource Competency

No	Variable	SD		NA		D		A		SA		Mean
		Fr	%	Fr	%	Fr	%	Fr	%	Fr	%	
1	I understand that tasks is my responsibility	3	3	10	10	15	15	48	48	24	24	3,800
2	I am familiar with village financial reports and other reports that require accountability	5	5	4	4	12	12	50	50	29	29	3,940
3	I have the ability to analyze everything to complete my work	3	3	7	7	19	19	39	39	32	32	3,900
4	I can solve the problems that are related to my work	3	3	7	7	19	19	39	39	32	32	3,900
5	I really enjoy my job without any pressure	3	3	7	7	19	19	39	39	32	32	3,900
Average												3,888

Based on Table 4, it can be explained that the human resource competency variable obtained an average value of 3.888, which means that respondents in this study stated that they agreed that they had mastered village financial reports and other reports for which they had to be accounted for.

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

Table 5. Accounting Information System

No	Variable	SD		NA		D		A		SA		Mean
		Fr	%	Fr	%	Fr	%	Fr	%	Fr	%	
1	With an accounting information system, all work can be completed easily and efficiently	4	4	6	6	11	11	55	55	24	24	3,890
2	With an accounting information system, work is easier to understand and report	4	4	7	7	14	14	44	44	31	31	3,910
3	All components in the system provided are in accordance with the needs of the village financial reports that must be processed	4	4	7	7	14	14	44	44	31	31	3,910
4	With an accounting information system, accountability reports can be more easily accessed	4	4	8	8	15	15	41	41	32	32	3,890
Average												3,900

Based on Table 5, it can be explained that the Accounting Information System variable obtained an average value of 3.900, which means that respondents in this study agreed that with the existence of an accounting information system, all work can be done easily and efficiently in terms of time.

Table 5. Quality of Financial Reports

No	Variable	SD		NA		D		A		SA		Mean
		Fr	%	Fr	%	Fr	%	Fr	%	Fr	%	
1	BPKAD Financial Reports produced provide information for evaluating past or present events, predicting or estimating the future, and correcting the results of past event evaluations	5	5	3	3	15	15	51	51	26	26	3,900
2	Financial reports has produce fair and honest information in accordance with transactions and other financial events that should be presented honestly and can be verified	4	4	10	10	11	11	41	41	34	34	3,910
3	Financial reports has produce information that can be compared with other entities that apply the same accounting policies	3	3	8	8	13	13	40	40	36	36	3,980
4	The information that presented in financial reports uses easy-to-understand terms to suit the users'	7	7	11	11	13	13	40	40	29	29	3,730
Average												3,880

Based on Table 5, it can be explained that the financial report quality variable obtained an average value of 3.880, which means that respondents in this study agreed that financial reports produce information that can be compared with other entities that apply the same accounting policies.

JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi)
Available at: https://journal.lembagakita.org/index.php/jemsi
E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767
RESEARCH ARTICLE

Table 6. The Result of Validity Testing

No	Statement	Variable	Correlation Coefficient	Nilai Kritis 5% (df = N-2)	Information
1	A1	X1	0,774	0,195	Valid
2	A2		0,737	0,195	Valid
3	A3		0,943	0,195	Valid
4	A4		0,943	0,195	Valid
5	A5		0,943	0,195	Valid
6	B1	X2	0,780	0,195	Valid
8	B2		0,920	0,195	Valid
9	B3		0,920	0,195	Valid
10	B4		0,794	0,195	Valid
11	D1	Y	0,871	0,195	Valid
12	D2		0,847	0,195	Valid
13	D3		0,828	0,195	Valid
14	D4		0,804	0,195	Valid

Based on Table 6, it can be explained that all variables used in this study have a significance level below 5%. Therefore, the statement items are declared valid, because the $r_{calculated}$ value is greater than the r_{table} value. The sample size in this study was 100 respondents, so the table r_{table} is 0.195. All results from both variables obtained correlation coefficients greater than 0.195. Therefore, all questions contained in this research questionnaire are declared valid for further, more in-depth research.

Table 7. The Result of Realibility Testing

Variable	Count of Items	Alpha
Human resource competencies (X1)	5	0,919
Accounting Information System (X2)	4	0,876
Quality of financial reports (Y)	4	0,854

Based on Table 6, the reliability test using Cronbach's alpha for the 13 statements whose answers were assessed shows that the alpha for the human resource competency variable was 0.919, the Accounting Information System variable was 0.876, and the financial report quality variable was 0.854. Because these values are >0.6, referring to the requirement for a reliable instrument to have an alpha > 0.6, this research questionnaire is deemed reliable for further, more in-depth research.

4.1.1 Hypothesis Testing Result

The results of the hypothesis testing provide answers to the three research questions. The results of the hypothesis testing are presented as follows:

4.1.2 Simultaneous (F Testing)

H_1: The $F_{calculated}$ value of 59.995 > F_{table} of 3.09, therefore the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted. This means that human resource competency and the Accounting Information System have a significant influence on the quality of village financial reports in Banda Aceh City.

4.1.3 Partial (t Testting)

H_2: The $t_{calculated}$ value of 3.603 > t_{table} of 1.984, therefore the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted. This means that human resource competence influences the quality of village financial reports in Banda Aceh City. H_3: The $t_{calculate}$ value of 3.160 > t_{table} of 1.984,

JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi)
Available at: https://journal.lembagakita.org/index.php/jemsi
E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

therefore the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted. This means that Accounting Information System has an effect on the quality of village financial reports in Banda Aceh City

4.2 Discussion

Based on the research results, the constant (α) is 3.083, indicating that if the human resource competency and Accounting Information System variables are held constant, the better the human resource competency and Accounting Information System, the higher the quality of village financial reports in Banda Aceh City. Every improvement in human resource competency at the village office will improve the quality of financial reports. Likewise, a good Accounting Information System will also improve the quality of financial reports. The results of this study also align with research conducted by Samsuddin (2022), which showed that human resource competency, Information Technology Utilization, and Accounting Information System quality have a significant influence on the quality of financial reports at Village-Owned Enterprises (BUM Desa) in Tajur Halang District. Based on the research conducted, human resource competency significantly influences the quality of financial reports at the Village Office in Banda Raya District. This is evidenced by the results of hypothesis testing, which showed a regression coefficient of 0.339 for the human resource competency variable, meaning that every one unit increase in human resource competency will improve the quality of financial reports in Banda Aceh City by 33.9%. In organizations, human resources play a crucial role because their success is heavily influenced by the quality of their employees. Every organization is created to achieve specific goals, and achieving them can be considered successful. This finding is similar to the research findings of Musdalifah (2023), which found that the Accounting Information System has a positive and significant impact on the quality of Village Fund Management (Case Study: Barowa Village, Bua District, Luwu Regency). Based on the research results, the Accounting Information System significantly influences the quality of village financial reports in Banda Aceh City. This is evidenced by the regression coefficient of 0.358 for the Accounting Information System variable, indicating that for every increase in the Accounting Information System, the quality of village financial reports in Banda Aceh City also increases by 1 unit. The Accounting Information System variable influences the quality of village financial reports in Banda Aceh City. With the Accounting Information System, the accounting principles applied in preparing and presenting Government Financial Reports can be accounted for, thus improving the quality of the financial reports. The research findings indicate that the Accounting Information System consists of interconnected components related to financial data. Data is collected, processed into information, and distributed to users. The accounting information system is useful for providing information regarding financial data needed by management to facilitate organizational management. This aligns with research conducted by Ariningsih (2023), which found that human resource competency, the implementation of accounting information systems, and internal control systems have a simultaneous and partial positive effect on the quality of financial reports in Bangli Regency.

5. Conclusion

Based on the results of the research and previous discussions, the following conclusions can be drawn: Human resource competency and the Accounting Information System jointly have a significant influence on the quality of village financial reports in Banda Aceh City, with an F-count value of 59.995. Additionally, human resource competency significantly affects the quality of village financial reports, with a t-count value of 3.603. Similarly, the Accounting Information System also has a significant impact on the quality of village financial reports in Banda Aceh, with a t-count value of 3.160.

JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi)
Available at: https://journal.lembagakita.org/index.php/jemsi

E-ISSN: 2579-5635 | P-ISSN: 2460-5891
Volume 12 (4) Agustus 2026 | PP. 3788-3799
https://doi.org/10.35870/jemsi.v12i4.6767

RESEARCH ARTICLE

6. References

Afandi, P. (2021). *Manajemen sumber daya manusia (teori, konsep dan indikator)*. Zanafa Publishing.

Ardiyos. (2021). *Kamus standar akuntansi*. Citra Harta Prima Andayani.

Arikunto, S. (2020). *Prosedur penelitian: Suatu pendekatan praktik*. Rineka Cipta.

Ariningsuh, Ni Wayan Sri. (2021). Pengaruh kompetensi sumber daya manusia, penerapan sistem informasi akuntansi, dan sistem pengendalian internal terhadap kualitas laporan keuangan (Studi pada LPD di Kabupaten Bangli). *Jurnal Akuntansi*.

Bahri, Syaiful. (2020). *Pengantar akuntansi berdasarkan SAK ETAP dan IFRS*. Andi.

Fauzi, R. A. (2017). *Sistem informasi akuntansi (berbasis akuntansi)*. Deepublish.

Ghozali, Imam. (2020). *Aplikasi analisis multivariate dengan program SPSS*. Rineka Cipta.

Hanafi, & Halim. (2022). *Analisis laporan keuangan edisi kelima*. UPP STIM YKPN.

Herlianto, Didit. (2020). *Manajemen keuangan desa* (Jilid I). Gosyen.

Laudon, J. P., & Laudon, K. C. (2020). *Management information systems: Managing the digital firm* (15th ed.). Pearson.

Musdalifa. (2023). Pengaruh sistem informasi akuntansi terhadap kualitas pengelolaan dana desa (Studi kasus desa Barowa, Kecamatan Bua, Kabupaten Luwu).

Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 mengenai pengelolaan keuangan desa.

Rohmah, U. (2024). Pengaruh kompetensi sumber daya manusia, pemanfaatan teknologi informasi, pendidikan dan pelatihan serta pengawasan keuangan desa terhadap kualitas laporan keuangan desa. *Journal of Accounting*, 13(4).

Rosa, Puspita, Indah. (2024). Akuntabilitas pengelolaan dana desa di Kota Banda Aceh: Kompetensi aparatur, partisipasi masyarakat, dan transparansi. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 9(1).

Samsudin, D. M. (2022). Pengaruh kompetensi sumber daya manusia, pemanfaatan teknologi informasi, dan kualitas sistem informasi akuntansi terhadap kualitas laporan keuangan pada BUM Desa di Kecamatan Tajur Halang.

Safitri. (2023). Pengaruh kompetensi sumber daya manusia terhadap kualitas laporan keuangan desa pada sembilan desa di Kecamatan Kabila Bone.

Uma, Sekaran. (2021). *Metodologi penelitian*. Mandar Maju.

Sugiyono. (2020). *Psikologi abnormal* (Edisi ke-9). PT Raja Grafindo Persada.

Sujarweni, Wiratna. (2020). *Metodologi penelitian bisnis & ekonomi*. Yogyakarta.