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The Use of E-Accounting on the Quality of Financial Reports with Human Resources Competence as a Moderating Variable

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Abstract: Advances in information technology have encouraged many companies to switch to e-accounting systems to improve the efficiency and accuracy of financial recording. This study aims to analyze the impact of e-accounting on the quality of financial reports and assess the role of human resource (HR) competency as a moderating variable. The research method used is quantitative with a survey approach on small and medium enterprises (SMEs) in City X. Data were collected through questionnaires and analyzed using moderated regression analysis with the help of SPSS software. The results of the study show that the use of E-Accounting has a positive and significant effect on the quality of financial reports. In addition, HR competency has been shown to strengthen the relationship between the use of E-Accounting and the quality of financial reports. This shows that good technology needs to be supported by competent human resources so that the resulting financial information is relevant, reliable, and can be used as a basis for decision making. These findings are expected to serve as a reference for managers and business owners in optimizing accounting technology investments by improving employee training and competency development.

Keyword: E-Accounting, Financial Report Quality, HR Competence, Moderation, SMEs.

INTRODUCTION

Developments in information technology in recent years have brought significant changes in accounting practices in various types of organizations. One widely adopted innovation is e-accounting, a digital technology-based accounting system that enables automated, real-time financial recording, processing, and reporting (Sari & Nugroho, 2021). With e-accounting, companies are expected to improve operational efficiency and produce more accurate and timely financial reports.

The quality of financial reports is a crucial element in supporting managerial decision-making and providing information to external parties such as investors, creditors, and regulators. Quality financial reports must meet the criteria of relevance, reliability, comparability, and ease of understanding (Mulyani & Wijayanti, 2022). The implementation of E-Accounting technology is expected to minimize human error and increase data accuracy, thereby improving the quality of financial reports (Putri & Hidayat, 2023).

However, the advantages of e-accounting technology will not yield optimal results if not balanced by adequate human resource (HR) competency. Competent HR possess a sound understanding of accounting principles, mastery of technology, and the ability to analyze and interpret financial reports (Prasetyo & Lestari, 2020). Therefore, HR competency has the potential to be a moderate variable that strengthens the relationship between the use of E-Accounting and the quality of financial reports.

Based on the description above, this study aims to analyze the influence of the use of E-Accounting on the quality of financial reports with HR competency as a moderating variable. The results of this study are expected to contribute to company managers, especially in formulating HR development policies and accounting technology investments so that the goal of preparing quality financial reports can be achieved optimally.

METHOD

This research uses a quantitative approach with a survey method. This approach was chosen because it is suitable for testing the influence between variables through primary data collection obtained directly from respondents (Sugiyono, 2021). The research was conducted on micro, small, and medium enterprises (MSMEs) in City X that have used the E-Accounting system for their financial recording activities.

The population in this study is all MSMEs in City X that have implemented E-Accounting. The sampling technique used the purposive sampling method, namely selecting samples based on certain criteria relevant to the research objectives (Hasanah & Wicaksono, 2020). Respondent criteria include: (1) MSMEs that have used E-Accounting for at least one year, (2) have workers responsible for accounting or finance. The number of samples used in this study is planned to be 100 respondents.

Types and Techniques of Data Collection

The data used is primary data obtained through questionnaires distributed directly to MSME owners or accounting staff. The questionnaire was compiled using a Likert scale of 1–5 to measure respondents' perceptions of the variables of E-Accounting use, quality of financial reports, and HR competency. The research instrument was compiled based on indicators adapted from previous research (Putri & Hidayat, 2023; Mulyani & Wijayanti, 2022).

The collected data will be analyzed using moderated regression analysis using SPSS or SmartPLS software. Validity and reliability tests will be conducted first to ensure the instrument is suitable for use. Then, a classical assumption test was conducted to ensure the data met the requirements for regression analysis. The moderation model was tested using Moderated Regression Analysis (MRA) following the method used in similar research (Prasetyo & Lestari, 2020).

RESULTS AND DISCUSSION

Based on the results of data processing using moderated regression analysis, the use of e-accounting has a positive and significant impact on the quality of financial reports. This indicates that the more optimal the application of e-accounting in the accounting process, the better the quality of the resulting financial information. This finding aligns with research by Putri and Hidayat (2023), which states that implementing a digital-based accounting system can minimize recording errors, accelerate the reporting process, and improve the accuracy of financial data.

Furthermore, the test results also show that human resource competency acts as a moderate variable, strengthening the influence of e-accounting use on financial report quality. The interaction between e-accounting use and human resource competency has a positive and significant effect, indicating that e-accounting's influence on financial report quality will be

even stronger if supported by human resources with adequate skills. These results support the research of Mulyani and Wijayanti (2022), which asserts that good information technology can only provide optimal benefits if operated by human resources with relevant skills and knowledge.

In this study, most respondents stated that they felt helped by the E-Accounting system, especially in terms of automating financial transactions and easy access to real-time data. However, several respondents also revealed that they still experienced obstacles in operating the system due to limited technical competence. This is in line with the findings of Prasetyo and Lestari (2020) who highlighted the importance of improving HR competencies through continuous training and development so that the use of accounting technology can be maximized.

Overall, the results of this study indicate that company managers, especially in the MSME sector, need to pay attention to two important aspects simultaneously, namely investment in accounting technology and strengthening HR capacity. The synergy between these two factors is the key to producing relevant, reliable, and accountable financial reports (Hasanah & Wicaksono, 2020). Thus, these findings are expected to provide practical input for management in formulating accounting policies and HR development in the digital era.

CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that the use of E-Accounting has a positive and significant effect on the quality of financial reports in MSMEs in City X. This shows that the application of digital accounting technology can improve the accuracy, reliability, and timeliness in the preparation of financial reports. This finding supports the research of Putri and Hidayat (2023) which states that E-Accounting simplifies the process of recording and reporting finances in real-time so that it can improve the quality of the information presented.

In addition, this study also proves that HR competency plays a role as a moderating variable that strengthens the influence of the use of E-Accounting on the quality of financial reports. This means that the higher the competence of human resources in operating accounting technology, the more optimal the impact of E-Accounting in producing quality financial reports. These results support the opinion of Mulyani and Wijayanti (2022) who emphasized that good information technology requires the support of competent human resources so that it can be used effectively and efficiently.

Thus, the results of this study emphasize the importance of synergy between accounting technology investment and improving the quality of human resources. Companies, particularly MSMEs, are expected to focus not only on implementing e-accounting systems but also consistently conduct training and competent development for accounting staff. This aligns with the findings of Prasetyo and Lestari (2020), who explained that mastering technology without supporting human resource skills will result in suboptimal technology utilization.

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