The Effect of the Quality of Human Resources, Financial Management Accountability, and Accounting Information Systems on the Quality of Financial Reports in the Simeuleu District

Suludin[1], Ridwan Ibrahim[2], Mulia Saputra[3*]

[1,2,3] Economics and Bussiness faculty, Universitas Syiah Kuala Darusssalam Banda Aceh, Indonesia

ABSTRACT: The paper aimed to analyze whether the quality of accountability of financial management accountability and accounting information systems significantly impacts the quality of financial statements of education programs in high schools in Simeulue Regency. Our data collection with the help of a questionnaire to the school principal then our data analyzes using IBM SPSS 23 statistics. A series of analyses of this study shows an increase in the quality of human resources accountability of financial governance, and the ease of accounting information systems significantly impact the quality of the financial statements High School Education in Simeulue Regency. Thus, partial statistical tests can be concluded that Ha1, Ha2, and Ha3 are entirely accepted.

KEYWORDS: Accountability, Accounting Information System, Quality, Quality of Simeulue High School Financial Statements.

INTRODUCTION

Organizations, including non-profit organizations, continue to evolve in tandem with society. *School financial management* is an activity that influences the formal institution's health and success. This is mentioned in Law No. 20 of 2003 Concerning the National Education System, which stipulates that education is a shared duty between the government and society since financial resources are essential in fulfilling educational goals. Financial managerial has been executed out well by all schools. It is just that the level of a substance in its implementation varies from one school to another. The existence of this diversity depends on the size of each school, the location of the school, and the support capacity of the surrounding community for the school itself (Rekasari, 2020).

Each school's education budget is allocated under the School Operational Assistance (BOS) program. The BOS program aims to ease the public's burden on education financing. The education budget allocation in the APBN from 2012-2017 has increased. In 2012 and 2013, the BOS budget was around 16 trillion rupiahs; in 2014 and 2015, it was 23 trillion rupiahs. In 2016 the budget for BOS funds was 24 trillion rupiahs, while in 2017, it had reached 31 trillion rupiahs (Ginting, 2018).

In presenting these financial statements, of course, one must have mature quality resources because, with qualified resources, it will be easier for someone to manage and present each financial report. Matildas et al. (2015) explain the quality of human resources as a unit of human power in an organization, not just the sum of existing employees. In this case, the quality of human resources has a level of knowledge, ability, and willingness that good human resources can demonstrate on the quality of the resulting performance (Animah et al., 2020). This is related to Accountability in financial management, so the quality of human resources is needed in making financial reports.

Accountability is a type of accountability carried out regularly about the success or failure of the fulfillment of set organizational goals (Marisa, 2019). Accountability may be regarded from several angles. According to the American Association, a government entity's accountability can be divided into four categories: first, financial resources; second, compliance with the rule of law and administrative policies; third, the efficiency and economics of activity; and fourth, the results of government programs and activities are reflected in the achievement of goals, benefits, and effectiveness (Baehaqi et al., 2021).

Financial accountability, also known as financial responsibility, and the need for funds to be transparent are two issues frequently arising when managing education finance. According to research carried out by Indonesia Corruption Watch (ICW), schools have never provided the general public with a transparent report on their fund management or disclosed the number of subsidies they have received from the government. At least 425 corruption involving the education budget from 2005 to 2016

resulted in state losses of Rp, according to data from Indonesia Corruption Watch (ICW).1.3 trillion, as well as an IDR bribe.55 billion (2020, Rekasari).

An accounting information system, or accountability, is one component that controls the flow and processing of accounting data. According to Krismaji (2017), an accounting information system is a system that processes transactions and data to produce helpful information for business planning, control, and operation. In the meantime, according to Aldino and Septiano (2021), an accounting information system is a collection of resources designed to transform financial and other data into information, such as people and equipment. Therefore, it can be understood that the accounting information system processes financial data.

There are currently 51 Public High Schools (SMU) in Simeuleu Regency consisting of; High Schools (SMA/Equivalent), many as 35. A total of 26 with the status of public schools and nine schools with private status. Meanwhile, there are 13 Vocational High Schools (SMK). A total of 8 schools with state status and eight with private status (Simeuleu Education Office, 2022). Based on initial observations that researchers made in 2021, the financial management system in several schools in Simeuleu Regency still needs to mature, have well-organized human resources, and pay attention to implementing financial management correctly. In 2021, the BOS funds at the Sieuleu Regency high school level reached Rp. 7,539,967,000.

School finances involving such considerable sums must be managed appropriately since they are linked to relationships in the implementation of school activities, allowing for professional and honest money management. School finance management has been successfully adopted; the extent of application varies from school to school. The variety of school financial management difficulties is determined by the physical state of the school, its geographical location, and image. As a result, researchers are interested in investigating the impact of human resource quality, financial management accountability, and accounting information systems on the quality of the Simeuleu District Public High Schools' financial statements (SMU).

LITERATURE REVIEW
Financial Report Quality

Financial statements, as stated by Aldino & Septiano (2021), are the products of financial reporting processes that are governed by accounting standards and rules, intensive managers, and the implementation and supervision mechanisms of an institution. As defined by the Indonesian Accounting Association (2018), financial statements are a structured presentation of an organization's financial position and performance. It is common knowledge that an organization's financial statements are written records that describe its business operations and financial performance.

According to BPK-RI's LHP on LKPD Tabanan in 2013, the presentation of financial statements that meet the following criteria defines the quality of financial reports: a) SAP conformity; b) adequate disclosure; c) adherence to laws and regulations, and d) the efficiency of the internal control system (SPI). The quality of financial reports has a significant impact on accountability. Financial statements of high quality will demonstrate a commitment to accountability or accountability for the financial statements produced, influencing opinions regarding the fairness of the financial information presented.

According to this description, SMU's financial reports should be of a quality that can provide users with financial information that can be understood and used for future decision-making. Financial reports include budget realization reports, balance sheets, operational reports, equity change reports, and notes to financial statements, where the accountability report is systematically compiled and can be used by school leaders to make decisions.

Quality of Human Resources

A person's abilities and characteristics can be used to define quality. Veithzal et al. claim that, according to (2016,) quality is a skill, ability, and skill. Isanti (2014) defines the quality of human resources as a person's or individual's capacity to effectively and efficiently carry out an organization's (institutional) functions or authority to achieve its goals. Mangkunegara (2017) provides a similar explanation, stating that the quality of human resources impacts knowledge, skills, abilities, and personality traits directly affecting their performance.

In Aisyah et al., SunartoThe ability of an employee to carry out the duties and responsibilities assigned to him by having the educational background, skills, and experience to support the tasks and responsibilities to be carried out is the quality of human resources, according to (2017)Wahyuni et al. say that (2018), the capacity of employees to deal with knowledge, skills, and attitudes in order to complete tasks is a measure of the quality of human resources. In addition, Wati et al.2017) explain that a

person's ability and characteristics—in the form of knowledge, skills, and behavioral attitudes—to carry out their job responsibilities in the workplace constitute the quality of human resources.

Based on the preceding description, it is possible to conclude that the quality of human resources is an essential trait that is owned or part of a personality that is deep and attached to a person. It also includes predictable behavior in various situations and work tasks as an encouragement to achieve success and the desire to attempt to complete tasks effectively.

Financial management accountability is the obligation to hold leaders or superiors accountable for financial management (Afandi, 2018). According to Supra & Ciputra (2016), financial management accountability refers to managing funds according to applicable procedures, policies, and regulations.

Baehaqi and others2021) explain that financial management accountability is the obligation to provide accountability or answer and explain performance and actions in the form of reports. This is based on the idea that every financial management activity must adhere to established regulations and be accountable to the leadership.

It is clear from the preceding explanation that accountability is viewed as a component of responsibility. Another definition of *accountability* is the obligation to hold someone accountable for their actions or inactions. Therefore, it is the responsibility of SMU financial management to explain performance to leadership, particularly the treasurer, in managing and managing SMU financial management activities that follow SMU financial management principles and procedures.

According to (Animah et al., 2020), in information systems for accounting, a system's understanding is a collection of parts that work together to achieve particular objectives. Mulyadi (2017) says that the system is a collection of interdependent components that work together to accomplish a particular objective. As a result, a system is a collection of parts or elements that interact with one another and are developed through activities like input, processing, and output to accomplish a particular objective.

As an internal party, management can benefit from information, which plays a crucial role in an organization. Winarno (2013) states that data will be information that has been handled, which is helpful for navigation. Better decisions will be made if decision-makers have access to information of a higher quality. According to Krismaji (2017), information systems are organized methods for an organization to collect, enter, process, store, store, manage, control, and report information to achieve its stated objectives. An information system, according to Eveline in Aldino & Septiano (2021), is "a combination of people, facilities, or technological tools, media, procedures, and money control intended to organize critical communication networks, specific and routine processes or transactions, assist internal management and users, and provide a basis for sound decision making."

According to Uviyanti and Pramuka (2020), La Midjan and Azhar, an accounting information system is a data processing system that coordinates people, tools, and methods that work together harmoniously in a structured organization to produce financial accounting and management accounting information that is also structured.

It is possible to conclude that the accounting information system processes financial data based on some of the definitions above. The accounting information system also protects the company's assets. Various frauds, irregularities, and errors can be avoided or tracked with the help of the control or checking component of the accounting system.

The Influence of the Quality of Human Resources on the Quality of High School Financial Reports

A person's ability to perform the tasks and responsibilities assigned to them with adequate education, training, and experience is known as quality (Nurjaya et al.,2021). The expected level of performance for the good or average category can only be determined by knowing the quality level. According to Watson Wyatt in Achmad (2016), quality is a combination of skills, knowledge, and behavior that can be observed and critically applied to an organization's success, work performance, and the personal contributions of employees to the organization. According to Soleman & Latuconsina (2019), for school financial reports to function correctly, the quality of human resources is a concept that someone must own. Dewi others2021) makes sense that HR impacts the administration of financial reports because the better or more optimal quality of the financial reports depends on whether each school leader has sufficient KSDM.

According to the findings of a study carried out in 2019, Murdayanti and Puruwita found that the quality of an accountant's human resources is of the utmost importance when managing one's finances. This is because financial management results are less likely to be as expected if an accountant has mature human resources. In addition, Hannah (2017) explains that the school's financial reporting quality is significantly influenced by the level of education, precisely the quality of human resources.

When it comes to financial management, the quality of human resources is of the utmost importance, particularly in high school. This is because, seeing the school as the setting where the main character of a generation is formed, it is hoped that good

management will affect the development of education. According to Aldino & Septiano (2021), the quality of financial reports is significantly influenced by the quality of human resources.

H$_1$: Quality of Human Resources influences the quality of SMU's financial statements

The Effect of Financial Management Accountability on the Quality of High School Financial Reports

Baehaqi et al. (2021) stated that Accountability is an obligation to provide financial management accountability to the work leader/supervisor. The company's finance department does not come from an accounting or finance background, so they do not understand the financial statements of non-profit entities. The finance department is only responsible for making cash and bank mutation reports submitted to the leadership. The implementation of transparency and Accountability in financial reporting to stakeholders has been going quite well, namely the involvement of all stakeholders from leadership and internal audit in planning, implementation, and evaluation. So Baehaqi et al. (2021) concluded that the average financial manager does not come from an accounting background, so financial management does not go well. Research (Rekasari, 2020) states that financial Accountability carried out at SMA Negeri 7 Bengkulu Selatan needs to run more effectively.

The explanation explained by (Baehaqi et al., 2021) concludes that Accountability is very influential on financial management, so if someone needs a professional accountability attitude, financial reporting will certainly not work well. As stated by Yunika Murdayanti and Dita Puruwita (2019), that Accountability departs from mature knowledge where an accountant can become a professional in his field, knowledge in the field of accountants is essential.

H$_2$: Financial Management Accountability influences the quality of high school financial reports

The Effect of Accounting Information Systems on the Quality of High School Financial Reports

According to Animah et al. (2020), the accounting information system impacts the quality of financial reporting. A manual or electronic mechanism within the accounting information system does this. As a result, the accounting information system employed influences the quality of financial reporting and human resource quality.

An accounting information system, according to Aldino and Septiano (2021), is a system that processes data and transactions to produce information that is useful for planning, control, and business in the sense of producing reports or allowing users to view stored data and controlling the entire process in such a way that the resulting information is accurate and efficient that the accounting information system influences the financial statements. This study's findings.

H$_3$: Accounting Information Systems influence the quality of high school financial reports

To find out the influence of each variable, the framework can be shown in the following figure:
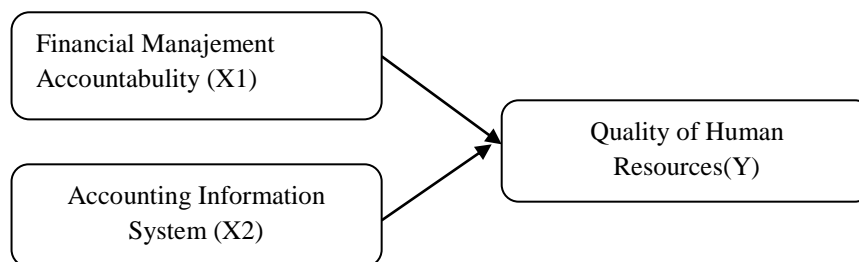

Figure 1. Framework

REASEARCH METHOD

Collection Technique

This research aims to test the hypothesis that SMU Simeuleu Regency's financial statements are influenced by accounting information systems, financial management accountability, and human resources quality. All 51 high schools in Simeulue Regency were included in this study's population. Questionnaires are distributed for data collection. Therefore, the principal, the head committee, and the school treasurer were the 153 respondents to the research. In May 2022, the questionnaire was distributed.

Variable Measurement

According to Adisasmita (2018), the study's endogenous variable is the quality of high school financial reports (Y). This variable represents each component of school leadership's process capability in producing financial reports. The following are the indicators used to evaluate the quality of SMU's financial reports: comprehensible, comparable, and pertinent.

According to Aldino & Septiano (2021), for high school financial reports (Y) to be achieved as intended, school leaders must possess the quality of human resources as the exogenous variable in this study. Used indicators, Experience, training, and implementation expertise (Aldino & Septiano). Sebastiano and Aldino (2021).(Supadmi & Ciputra, 2016) The financial management accountability variable is a variable that demonstrates the extent to which school leaders can practice financial accountability. Legal is one of the indicators used to measure financial management accountability. Honesty, process, program, and policy accountability (Yoyo Sudaryo et al.) accountability, 2017) Bookkeeping Data Framework variable is a variable that shows the degree to which schools can gather, enter, cycle and store information so the nature of school financial reports can arrive at objectives that have been set (Krismaji, 2017). used indicators;(Azhar Susanto (2017)) hardware, software, Brainware, procedures databases, and communication networks.

Statistical Package for the Social Sciences (SPSS) 23 and Microsoft Office Excel was used to test the study's data. The purpose of the instrument validity test was to demonstrate the instrument's validity for the study. According to Arikunto (2017), validity is a measure of an instrument's level of validity. According to Sugiono (2019), the reliability test is the degree to which the measurements made with the same object will yield the same data. According to Suharyadi & Purwanto (2016), multiple linear regression analysis is used to examine the magnitude of the relationship and the influence of independent variables with a number greater than two. To determine whether changes in each independent variable affect the dependent variable, it is crucial to test the significance of the partial linear regression coefficient.

RESULTS AND DISCUSSION
Characteristics of Respondents

Respondents from this study were school leaders who worked in the area of the Education Office of Simeulue Regency. In this study, the authors took a sample of 153 respondents. The characteristics of respondents can be seen in table 1.

Table. **Characteristics of Research Respondents**

No	Characteristics	Respondent	Percentage (%)
1	Gender		
	Man	90	37.25
	Woman	63	62.75
Amount		**153**	**100.0**
2	Age		
	23 - 27 years old	18	11.77
	27 > yr	82	34.64
	> 36 years old	53	53.59
	Amount	**153**	**100.0**
3	Years of service		
	1-2 years		
	Principal	15	1.97
	Deputy's head	18	11.77
	Treasurer	10	19.60
	3-5 years		
	Principal	22	5.89
	Deputy's head	18	9.80
	Treasurer	15	17.64
	6 > years		

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	Principal	15	1.30
	Deputy's head	22	7.85
	Treasurer	18	24.18
Amount		**153**	**100.0**

Source: Data orimar (2022)

TEST RESULT
Validity

Based on the results of the validity test for the variables of high school financial report quality, HR quality, financial management accountability, and accounting information systems using *the Statistical Package for the Social Science* (SPSS) 23, the test results are obtained as shown in table 2.

Table 2. Variable Items Validity Test Results

No	Indicator	r count	r table	Information
1	KSDM_1	0.414	0.158	Valid
2	KSDM_2	0.311	0.158	Valid
3	KSDM_3	0.529	0.158	Valid
4	KSDM_4	0.646	0.158	Valid
5	KSDM_5	0.532	0.158	Valid
6	KSDM_6	0.529	0.158	Valid
7	KSDM_7	0.646	0.158	Valid
8	KSDM_8	0.248	0.158	Valid
9	APK_1	0.433	0.158	Valid
10	APK_2	0.231	0.158	Valid
11	APK_3	0.785	0.158	Valid
12	APK_4	0.535	0.158	Valid
13	APK_5	0.545	0.158	Valid
14	APK_6	0.535	0.158	Valid
15	APK_7	0.785	0.158	Valid
16	APK_8	0.375	0.158	Valid
17	SIA_1	0.185	0.158	Valid
18	SIA_2	0.364	0.158	Valid
19	SIA_3	0.790	0.158	Valid
20	SIA_4	0.538	0.158	Valid
21	SIA_5	0.790	0.158	Valid
22	SIA_6	0.790	0.158	Valid
23	SIA_7	0.600	0.158	Valid
24	SIA_8	0.538	0.158	Valid
25	SIA_9	0.790	0.158	Valid
26	SIA_10	0.255	0.158	Valid
27	SIA_11	0.183	0.158	Valid
28	SIA_12	0.600	0.158	Valid
29	KLK_1	0.529	0.158	Valid
30	KLK_2	0.514	0.158	Valid
31	KLK_3	0.321	0.158	Valid
32	KLK_4	0.609	0.158	Valid

| 33 | KLK_5 | 0.408 | 0.158 | Valid |
| 34 | KLK_6 | 0.475 | 0.158 | Valid |

Source: Primary data processed (2022)

Table 2 shows that the total result of the study assertion variable is certified acceptable since the mean correlation coefficient r count > r table is more than 0.158. In conclusion, the research instrument is certified legitimate since the correlation coefficient value of each attribute that comprises the variable exceeds the Important Value of a product at the Level of Significant 0.05%.

Reliability

All items/questions included in this study will be tested for reliability using the Cronbach alpha formula (Cronbach's alpha coefficient), typically deemed trustworthy if Cronbach's alpha value is more significant than 0.6. (Ghozali, 2016, p. 42). Table 3 displays the findings of the research reliability test.

Table 3. Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
.880	34

According to table 3, the alpha for all study variables acquired an alpha value more considerable than the tabulated value for reliability testing, namely the Cronbach's alpha value > 0.6; thus, the reliability of the studied variables is categorized as reliable or with high reliability, where the alpha value 0.880 can be seen.

Normality test

Table 4. Kolmogorov-Smirnov. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters [a,b]	mean	.0000000
	Std. Deviation	1.39152753
Most Extreme Differences	Absolute	.072
	Positive	.072
	negative	-.044
Test Statistics		.704
asymp. Sig. (2-tailed)		.704

a. The distribution of the test results is normal.

b. Data-driven calculation.

c . Correction of Lilliefors Significance.

Source: Primary Information Processed

Table 4 reveals that the normality test results have a significant value of 0.704 > 0.05, implying that the residual value is normally distributed.

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Heteroscedasticity Test

Table 5. Heteroscedasticity Test

Coefficients [a]

Model		t	Sig.
1	(Constant)	2,124	.035
	Quality of Human Resources	1989	.049
	Financial Management Accountability	-.956	.341
	Accounting information system	-1.225	.222

a. RES2 is the dependent variable.

Source: Primary Data Processed (2022)

The table 4.9 shows at the significant value of heteroscedasticity, it can be said that the research variable model does not have heteroscedasticity, because the value obtained is above 0.05. It can be seen that the Quality of Human Resources (X1) is 0.049 > 0.05, while Financial Management Accountability (X2) is at a value of 0.341 > 0.05 while the Accounting Information System (X3) is at 0.222 > 0.05. So, it can be concluded that there is no heteroscedasticity of the data because the significant value is > 0.05.

Test for Multicollinearity

Table 5. Multicollinearity Test

Coefficients [a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Quality of HR	.355	2.815
	Funding Management Accountability	.377	2,654
	Accounting information system	.278	3,591

a. Quality of high school financial statements is a dependent variable.

According to table 5, all indicators in this study were free of any confounding variables that may have reduced the study's validity because the multicollinearity value based on the VIF value was less than 10.

Results of Hypothesis Testing

Researchers obtained adequate information about the influence of the Quality of Human Resources (X1), Financial Management Accountability (X2), and Accounting Information Systems (X3) on the Quality of High School Financial Statements based on the results of the questionnaire that researchers distributed and processed from 153 respondents in Simeulue Regency (X3). Y).

Table 6. Hypothesis Testing Results

Variable	Unstandardized Coefficients	
	B	**Std. Error**
(Constant)	15,923	1,612
HR Quality	0.659	0.070
Financial Management Accountability	0.643	0.067
Accounting information system	0.656	0.059
Correlation Coefficient (R)	= 0.642	
Coefficient of Determination (R^2)	= 0.412	
Adjusted R Square	= 0.400	
Sig. F	= 0.000 [b]	

Source: Primary Data Processed (2022)

From the test results above, the regression equation can be formed as follows:

$$Y = 15.923 + 0.659 X_1 + 0.634 X_2 + 0.656 X_3 +$$

The constant value of 15.923 indicates that if the variables of Human Resources Competence (X_1), Financial Management Accountability (X_2), and Accounting Information Systems (X_3) are equal to zero, then the quality of high school financial statements (Y) is 15.923 units of an interval scale.

Simultaneous Hypothesis Testing

Examine the regression coefficient () to determine whether the Quality of High School Financial Statements (Y) is affected by the Quality of Human Resources (X 1), Financial Management Accountability (X 2), and Accounting Information Systems (X 3). The regression coefficients for each variable in table 4.12 indicate that the independent variable is zero, with one equal to 0.659, 2 equals to 0.634, and 3 equals to 0.656. Therefore, the null hypothesis (H 0) has been rejected, and the alternative hypothesis (Ha a) has been accepted, indicating that Accounting Information Systems (X 3), Financial Management Accountability (X 2), and Quality of Human Resources (X 1) are incompatible. jointly influence the high school financial statements' quality (Y).

Partial Hypothesis Test

The findings of a study that looked at the impact of human resource quality on the financial statements of Simeuleu high school students.

Testing the variable quality of human resources yielded a regression coefficient value of (1) of 0.659. This shows that if 1 0:H0, the alternative hypothesis (Ha a) is accepted and the null hypothesis (H 0) is rejected, demonstrating that the quality of high school financial reports is impacted by human resource quality. The regression coefficient for human resource quality (X 1) is 0.659. On an interval scale, this means that for every increase in the quality of human resources, the quality of high school financial reports improves by 0.659 units. As a consequence, it can be argued that the greater the quality of a high school's financial reports, the better its human resources are handled.

The Result of Testing the Effect of Financial Management Accountability on the Quality of Financial Reports of SMU Simeuleu District

The relapse coefficient esteem (2) of 0.634 was obtained from the test outcomes on the monetary administration responsibility variable. This shows that if 2 0:H 0, the alternative hypothesis (Ha a) is accepted and the null hypothesis (H 0) is rejected, demonstrating that financial management responsibility impacts the quality of high school financial reports. The regression coefficient for financial management responsibility (X 2) is 0.634. This means that the quality of high school financial reporting improves by 0.643 units for every increase in financial management responsibility. Thus, the quality of high school financial reports will grow in direct proportion to the level of financial management responsibility attained in each school.

Testing the Effect of Accounting Information Systems on the Quality of SMU Simeuleu District Financial Statements

The regression coefficient value (3) for the accounting information system variable was 0.656. This demonstrates that if 3 0: H 0, the null hypothesis (H 0) is rejected and the alternative hypothesis (Ha a) is accepted, implying that the accounting

information system has an effect on the quality of high school financial reports. The regression coefficient (X 3) for accounting information systems is 0.656. This suggests that the quality of high school financial reporting improves by 0.656 units on an interval scale for each accounting information system. As a result, the greater the achievement of the accounting information system in each high school, the higher the quality of the high school financial reports.

DISCUSSION

The Impact of Human Resource Quality, Financial Management Accountability, and Accounting Information Systems on the Quality of SMU Simeuleu Regency's

Financial Statements Human resources, financial management responsibility, and accounting information systems all have an influence on the quality of high school financial reporting, according to simultaneous test findings. Accounting information systems, financial management responsibility, and human resources all have a role in determining the quality of high school financial reports, according to this study. A correlation coefficient (R) of 0.642 shows a 64.2 percent (or greater) link between the independent and dependent variables. This suggests that the quality of high school financial reports is strongly linked to the quality of human resources, financial management accountability, and accounting information systems.

According to the Coefficient of Determination (R2) of 0.412, the quality of accounting information systems, financial management accountability, and human resources have a 41.2% impact on the quality of high school financial reports. Other variables not included in this study influence the remaining 58%, indicating that factors other than the variables studied influence more than half of the quality of high school financial reports in Simeuleu Regency.

The Influence of Human Resources Quality on the Quality of High School Financial Reports in Simeulue Regency

The interaction between the High School Financial Report Quality variable (Y) and the Human Resources Quality variable (X 1) has a positive influence, or the X 1 variable influences the Y variable, like T, according to the findings of the tests. Test results show that the variable Quality of High School Financial Statements (Y) is partially influenced by the variable Quality of Human Resources (X1), which indicates that Ha2 is acceptable. The regression coefficient for this variable is 0.659. This study's findings align with those of Animah et al. (2020), which concluded that human resources' quality influences financial reports' quality. This study's findings also lend credence to Aldino & Septiano's (2021) finding that the quality of human resources influences financial statements.

The calculations mentioned earlier demonstrate that the Public High School (SMU) in Simeulue Regency has demonstrated the agency's potential to fill every financial report with knowledge and skill. So that proper financial reporting can be done for Public High Schools (SMU) in Simeulue Regency. Human resources (HR) quality carefully manages every available resource to produce superior results. Therefore, good KSDM must, of course, serve as the foundation for giving good management priority. This variable had positive test results, indicating that respondents believe that if reliable KSDM quality is combined with Human Resources (X1), associated with the Quality of High School Financial Reports (Y), schools will benefit, particularly when it comes to financial reporting.

The Effect of Financial Management Accountability on the Quality of High School Financial Reports in Simeulue Regency

A regression coefficient value of 0.634 was obtained by the partial hypothesis test from the Financial Management Accountability variable (X 2); The results indicate that Ha3 is acceptable and that the Quality of High School Financial Statements variable (Y) is partially influenced by the Financial Management Accountability variable (X2). This is consistent with Ginting's (2018) study, which concluded that financial reporting quality is influenced by accountability in financial management. The study's findings also agree with Trisnawati's (2018) study, which explains that financial management accountability influences the quality of financial reports for high schools.

Accountability as an obligation to provide financial management accountability to leaders or work superiors is, of course, essential in carrying out a report so that the results of financial reporting at schools can be accepted because they have gone through stages that are in line with reporting procedures. The positive influence generated in this study is that each respondent understands that the financial reporting that has been carried out so far has passed the existing procedures, including being transparent so that the respondents understand the importance of the accountability aspect of financial management. On the other

hand, if the Accountability of financial management does not have a positive effect or if the respondent considers the Accountability of financial management to be poor or not good, the results obtained will be harmful or have no effect.

It can be understood that the respondents think in an evaluative way considering the contents of the segment, whether or not it is good or not from the data that has been tested and shows that the results are acceptable.

The Impact of an Accounting Information System on the Quality of Senior High School Financial Reports in Simeulue Regency

According to the findings of a study conducted at Simeulue Regency Public High Schools (SMU), the Accounting Information System (X3) has a positive and significant effect on the Quality of High School Financial Reports (Y). Despite the fact that the influence value obtained is lower than that of the other variables, the majority of respondents who work in internal schools recognize the importance of being familiar with the accounting information system.

The statistical test indicates that the Accounting Information System (X3) and the High School Financial Report Quality (Y) variables were subjected to multiple linear regression analysis, with the regression findings revealing that X3 is 0.656. This means that every 1% change in the Accounting Information System variable will have an effect on the Quality of High School Financial Reports (Y) (X3). This is consistent with the findings of Aldino and Septiano's research (2021), which concludes that the Accounting Information System has a partial positive effect on the quality of financial reports, as well as the findings of Animah et al.'s research (2020), which also concludes that the accounting information system has an effect on the quality of financial reports. Similarly, according to Uviyanti and Pramuka's (2020) research, the accounting information system is.

One important idea to know about financial reporting is the accounting information system. Where one accounting data is financial data, these data can be used in the financial reporting procedure. In addition, the process of putting the idea of an accounting information system into action will not only help professionals perform their jobs, but it will also make it easier for accountants to comprehend the financial reporting procedure. As a result, a person's performance will improve in proportion to their comprehension of the accounting information system concept.

CONCLUSION

The test of the research data reveals that the quality of human resources significantly influences the quality of high school financial reports. As a result, schools with large budgets can effectively allocate their resources to financial reporting if they have sufficient human resources. The study's partial statistical tests are accepted, indicating that financial management accountability significantly impacts the quality of high school financial reports. At the same time, the financial reports produced by high schools are significantly impacted by the statistical test that partially uses the Ha3 accounting information system. Successful financial management must be integrated with the accounting system for high school financial reports to be of higher quality.

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