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THE EFFECT OF COMPETENCE OF HUMAN RESOURCES AND THE EFFECTIVENESS OF INTERNAL AUDITS ON THE IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS AND ITS IMPLICATIONS ON THE QUALITY OF FINANCIAL REPORTS

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ABSTRACT
This is a human resource competency and effectiveness audit of accounting information systems and their implications for the quality of financial statements. The company is registered with the Financial Services Authority having its address at DKI Jakarta. The unit of analysis in this study is every finance company in Indonesia. The observation unit of employees is involved in the use of accounting information systems. The data used in this study are primary data. Data analysis was performed using Smart PLS (Partial Least Square) software. The research shows that the competence of human resources and the effectiveness of internal audits have a significant effect on the implementation of accounting information systems and have implications for the quality of financial statements.
KEYWORDS: *HR, Internal Audit, SIA, Quality of Financial Statements.*

INTRODUCTION
The Financial Audit Agency (BPK) found 1,137 non-compliance in the management of the country's finances. In addition to the problem of non- compliance, the BPK also noted that there were still 6.7 percent of state ministries or institutions (K / L) whose financial statements did not have an opinion (TMP) and 8.9 percent of K / Ls that had fair financial statements with exceptions (WDP) Besides74.84 percent of K / L that have unqualified financial statements (WTP). The BPK said there are three main sectors of the problem that affect the non-compliance with the preparation of financial statements for the law. The first is the weakness of the control system for implementing the revenue and expenditure budget. The second is the weakness of the accounting control system and reporting with detailed recording has not been done or inaccurate, the process of preparing the report is not in accordance with the provisions, accounting and reporting information systems are inadequate, and the accounting and reporting system has not been supported by adequate HR. And the third is the weakness of the internal control structure in the form of a *standard operating procedure* (SOP) that has not been compiled or incomplete, the SOP has not run optimally, the supervisory unit is not optimal, and there is no separation of functions (Tribun, 2017) .

Financial statements are information that is expected to be able to provide assistance to users to make *financial* economic decisions (Farid and Siswanto, 2011). The financial statements provide information about the economic resources of the reporting entity, claims against the reporting entity, and the effects of transactions and events and other conditions that change resources and claims. Some financial statements also include material explanations regarding management expectations and strategies of the reporting entity, as well as other types of future forecast information (SAK, 2016).

In line with the development of the business world and the development of information technology, the accounting system also needs to pay attention to these developments. If in the manual era the accounting method of recording is by paper aids and ballpoint pens. Then it increases with the help of a computer but the basic documents still use paper. A further increase occurs that activities are automated with computer equipment. The basic concept in the manual accounting system is still needed, but later in the computer era the concept needs to be adjusted (Mujilan, 2012).

Information systems in addition to offering various advantages in providing information, but also contain many risks associated with data theft and abuse. Because of these risks, the security system becomes an important part of the application of information systems. Because of the importance of information system security, an internal audit for information system security is also needed (Mujilan, 2012).

To produce quality financial reports need to be supported by competent human resources to process data using the accounting information system used in an agency. Human resources are central factors in an organization. Whatever the form and purpose, the organization is based on a vision for the benefit of humans and in its implementation, the mission is managed by humans. Human resources have a greater impact on organizational effectiveness compared to other resources. How well managed human resources will determine the success of the organization in the future (Purnaya, 2016).

Widiastuti (2015) in the results of his research revealed that with the existence of computer-based accounting information systems, skilled human resources in finance and computer technology are also needed. In addition, the existence of computer-based information systems must also be maintained and *updated up to date*, which includes *hardware* and *software*.

The results of the research by Fitriati & Mulyani (2015) suggest *the main findings that the commitment and culture of the organization has a positive and significant affect on accounting system success. Furthermore, the relation between accounting information system success is significantly related to accounting information quality.* In line with the research of Juwita (2013), it shows that the implementation of accounting information systems significantly influences the quality of financial statements. The results of the Setiyawati study (2013) suggest that *the internal accountant's competences have a positive effect on the quality of financial reporting.* However, the results of Dian's (2009) study show that the use of regional financial accounting information systems does not have a significant effect on the quality of financial statements in the government.

Based on the description stated above, the theme of this research is the implementation of accounting information systems and their implications for the quality of financial statements that are influenced by human resource competencies and the effectiveness of internal audits.

STUDY OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

A. Literature Review

1. Human Resource Competence

Human resources are central factors in an organization. Whatever the form and purpose, the organization is made based on a vision for human interests and in its implementation, the mission is managed by humans (Purnaya, 2016). According to Veithzal, et al. (2015) argued that human resource competence is a person's ability that can be observed which includes knowledge, skills, and attitudes in completing a job or task in accordance with the determined performance. Human resources are the integrated capabilities of the mind's power and physical power of the individual. Human Resources (HR) consists of thinking power and human physical power (Hasibuan, 2014) . Types of competence according to Spencer and Spencer (1993: 34-39), in Moeheriono (2012) classify dimensions and components of individual competencies into three, namely: (1). Intellectual competence, (2). Emotional competence, (3). Social competence

2. Effectiveness of Internal Audit

Internal audit is a process and technical series in which employees of a company seek certainty about the accuracy of financial information and the operation of operations in accordance with what is applied.In addition to increasing information reliability and ensuring compliance with management policies, the scope of internal audit work also includes protection of company assets and an assessment of whether the use of resources has been carried out economically and efficiently (Hery, 2017). Mihret and Yismaw (2007) state that the effectiveness of the internal audit function is influenced by: (1) The quality of internal audits, namely: staff expertise, scope of services, audit planning, observation and control and effective communication; (2) Management support, namely: audit findings and commitment to strengthen internal audits; (3) Organizational arrangements, namely: organizational profile, internal organization, policies and procedures and internal audit department budget; (4) Auditing policies and procedures, namely: auditing expertise, auditing attitude towards internal audit and auditing cooperation on internal audits.

3. Implementation of Accounting Information Systems

Romney & Steinbart (2015) defines accounting information systems as: *Accounting information system - a system that collects, records, stores, and processes data to produce information for decision makers.It includes people, procedures and instructions, data, software, information technology infrastructure, and internal controls and security* . An accounting information system is a collection of resources, such as humans and equipment, which are arranged to convert data into information. This information is communicated to various decision makers. SIA realizes this change manually or computerized (Mujilan, 2012). According to Hall (2011) accounting information systems consist of a) *Transaction processing system* (TPS) ; b) *Ledger / financial reporting system* (*general ledger / financial reporting system* - GL / FRS); c) *Management reporting system* (MRS).

4. Quality of Financial Statements

Kieso, Weygandt, and Warfield translated by Salim, E. (2011) stated: "Financial reports are a means of communicating key financial information to parties outside the corporation. This report shows the history of the company quantified in monetary value. Financial statements that are often presented are (1) balance sheet, (2) income statement, (3) cash flow statement, and (4) report on the equity of the owner or shareholder. In addition, notes to financial statements or disclosures are also an integral part of every financial report. " Financial statements are information that is expected to be able to provide assistance to users to make financial economic decisions (Farid and Siswanto, 2011). According to PP No. 71 of 2010 the qualitative characteristics of financial statements are normative measures that need to be realized in accounting information so that they can fulfill their objectives. For financial information to be useful, the information must be relevant and represent exactly what will be represented. The usefulness of financial information can be improved if the information is *comparable* , *verifiable* , *timely* and *understandabl e* (IAI, 2016).

B. Framework

1. Effect of Competence of Human Resources on the Implementation of Accounting Information Systems

Human Resource Competence is all forms of motives, attitudes, knowledge, skills, behaviors, or other personal characteristics that are important to implement or that distinguish between average and superior performance (Agustinus, 2016). The results of Putra's research (2014) prove that the knowledge of accounting employees has a significant positive influence on the effectiveness of accounting information systems .

2. The Effect of Internal Audit Effectiveness on the Implementation of Accounting Information Systems

Internal audit is an objective and independent consultation and assurance activity designed to add value and improve the organization's operations. This (internal audit) helps the organization to achieve its objectives by carrying out a systematic and disciplined approach to evaluating and increasing the effectiveness of risk management, control and governance processes. (Arens et al., 2015). *The financial process is presented as a multistep activity. Significant changes to the traditional financial report process, in the form of XBRL (extendable business reporting language), are imminent* (Hall, 2011). Spathis and Constantinides (2004) examine the changes brought about by the application of ERP systems and *the empirical evidence confirms the number of changes in the processes introduced with the adoption of ERP systems. The most frequently quoted ones involve the introduction of an internal audit function, the use of non-financial performance indicators, and profitability analysis at segmental / product level.*

3. Effect of Competence of Human Resources on the Quality of Financial Statements

Ulfa (2017) conducted a study on the effect of human resources on the quality of financial statements and the results showed that human resource competencies had no significant effect on the quality of local government financial reports. In line with the research of Setiyawati (2013) which states that the *partial results of hypothesis testing results in internal accountants' competences having a positive effect on the quality of financial reporting* . The results of Fitrios's (2016) study show that *user training affects the accounting information system implementation* .

4. Effect of Internal Audit Effectiveness on the Quality of Financial Statements

In the results of Gamayuni's research (2016) the effectiveness of the internal audit function has a significant effect on the quality of financial reporting. Al-Shetwi *et.al* (2011) found *the show weak association between the internal audit function quality and financial reporting quality.* Abbot *et.al* (2016) *we find that, consistent with a two-factor IAF quality function, we document a statistically significant associations between interaction and financial reporting quality.*

5. Effect of Accounting Information System Implementation on the Quality of Financial Statements

Information systems provide information to support every decision taken by the leader in accordance with the established responsibilities. Information systems provide information for each task force in various levels of management, so that they can be more productive (Mardi, 2011). The financial statements provide information about the economic resources of the reporting entity, claims against the reporting entity, and the effects of transactions and events and other conditions that change resources and claims. Some financial statements also include material explanations regarding management expectations and strategies of the reporting entity, as well as other types of future forecast information (SAK, 2016). According to PP No. 71 of 2010 the qualitative characteristics of financial statements are normative measures that need to be realized in accounting information so that they can fulfill their objectives. The following four characteristics are normative prerequisites that are needed so that government financial reports can meet the desired quality: (a) Relevant; (b) Reliable; (c) Can be compared; and (d) Understandable. The results of the research by Fitriati & Mulyani (2015) suggest *the main findings that the commitment and culture of the organization has a positive and significant affect on accounting system success. Furthermore, the relation between accounting information system success is significantly related to accounting information quality.* Fardinal (2013) argued *t he models developed in this study may explain the influence of the internal control system on the quality of accounting information systems and the quality of accounting information. The model will enable us to examine and predict whether the components of internal control systems have been adequately applied in accounting information systems* To facilitate understanding of linkages between the competence of human resources, internal audit effectiveness and to implementas i accounting information system and its impact on the quality of the financial statements are described in the following models:

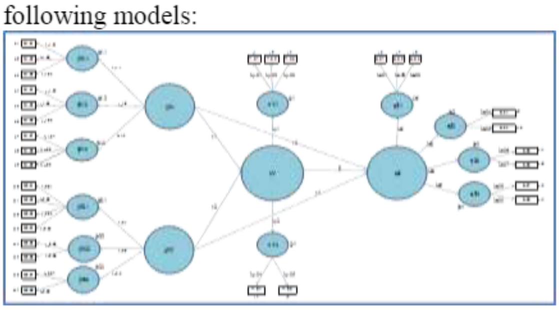

Figure 1 Framework

C. Hypothesis

Based on the description of the influence between human resource competencies , and the effectiveness of internal audits on the implementation of accounting information systems and their impact on the quality of financial statements, the hypotheses of this study are as follows:

1. Human resource competency influences the implementation of accounting information systems.
2. The effectiveness of internal audit affects the implementation of accounting information systems.
3. Human resource competency influences the quality of financial statements
4. The effectiveness of internal audit affects the quality of financial statements.
5. The implementation of accounting information systems influences the quality of financial statements.

RESEARCH DESIGN AND METHOD

A. Research Design

The research method used in this study is quantitative research, namely research research methods based on philosophical philosophy, used to examine certain populations or samples.

B. Definition of Variable Operationalization and Variable Measurement

Operational variables are operationalizing or operationally defining a concept to make it measurable, done by looking at the dimensions of behavior, aspects, or traits shown by the concept (Sekaran, 2011).Research variables are things that take the form of what is determined by the researcher to be studied so that information is obtained about it, then conclusions are drawn. Measurements used for each variable using a Likert scale. Likert scale is a method that measures attitudes by expressing agreement or disagreement with certain subjects, objects or events. The variables used in this study are: 1) Human Resource Competence (X1) ; 2) Effectiveness of Internal Audit (X2) ; 3) Implementation of Accounting Information Systems (Y) and 4) Quality of Financial Statements (Z) .

C. Population and Samples

The population used in this study is a Financing Company registered with the Financial Services Authority having its address at DKI Jakarta. The unit of analysis in this study is every finance company in Indonesia. The observation unit of this study is employees involved in the use of accounting information systems.

D. Data collection technique

The data used in this study are primary data. Primary data refers to information obtained from first hand by researchers relating to variables of interest for specific study purposes (Sekaran, 2011). Data collection methods are an integral part of research design. Data in this study were collected by distributing questionnaires to respondents.

E. Data Analysis Method

Data analysis was performed using Smart PLS (Partial Least Square) software. PLS is a variant-based structural equation (SEM) analysis that can simultaneously test measurement models while testing structural models. The measurement model is used to test validity and reliability, while the structural model is used to test causality (testing hypotheses with prediction models). PLS regression aims to produce a model that transforms a set of exploratory variables that correlate into a set of variables that are not correlated with each other.

RESULTS AND DISCUSSION

A. Description of the Research Analysis Unit

A finance company is a business entity specifically established to conduct leasing, factoring, consumer financing and / or credit card business. Financing companies must submit monthly reports toOJK no later than the 10th of the following month. N bulana report submission is done online via the FSA data communication network system, the system of monthly statements finance companies (SIPP).This shows that each finance company must have an accounting information system that can process data to produce financial reports that will later be reported to the Financial Services Authority. Based on the data directory of a finance company, the number of office networks of finance companies is mostly located in Jakarta. This is because Jakarta is a city center that has a level of business competition that is tight with the high complexity in the business world. Therefore, every company will always improve the quality and value of the company for the sustainability of the company in the future.

B. Research Results

1. Descriptive Analysis

The description of the data from the answers / responses of respondents is useful to provide an overview of the object under study so that it can add and deepen understanding of each dimension as well as indicators of the variables under study. Descriptive analysis using the calculation of construct scores as follows:

Table 1.1 Descriptive Statistics

Variable	Statistics Size		Relative Frequency			
	Average	up to	[0 - 1)	[1 - 2)	[2 - 3)	[3 - 4)
Human Resource Competence	3.2	0.7	0	8	61	31
Effectiveness of Internal Audit	3.1	0.6	0	7	72	21
Implementation of Accounting Information Systems	3.2	0.5	1	4	66	29
Quality of Financial Statements	3.1	0.6	1	8	71	20

Based on the descriptive statistics table, the average value of each variable is in the value of 3.1 & 3.2, which means that the responses of the respondents have a fairly high confidence value. In accordance with the average value of the variables, the relative frequency for each variable is dominated by scores (2-3) & (3-4). The relative frequency of 1% is found in the variable accounting information system implementation and financial report quality.

The relative frequency of 1% in the accounting information system implementation variable explains that respondents are very unsure that SIA can identify the type of data processed and classify it and analysis of financial reporting produced by SIA can be used as a basis for decision making.

The relative frequency of 1% in the variable quality of financial statements explains that respondents are very not sure with related dimensions can improve the quality of financial statements. This can be caused by various things including lack of experience or knowledge related to financial reporting.

2. *Outer Model* Analysis

a. Validity test

In *StructuralEquationModel* (SEM) *Partial Least Square* (PLS) calculates the *convergent validity* of the measurement model with a reflexive value indicator based on the correlation between *item scores* (*component score*) and the *construct score* (equivalent to *confirmatory factor analysis*). Individual reflexive size is said to be valid if it has a *loading* (α) value with a latent variable that you want to measure ≥ 0.5, if one indicator has a *loading* value <0.5, the question item must be discarded (dropped) because it indicates that the indicator is not good enough to measure latent variables appropriately (Wati, 2017).The results of the *Alghorithm* PLScalculation are presented in the following figure:

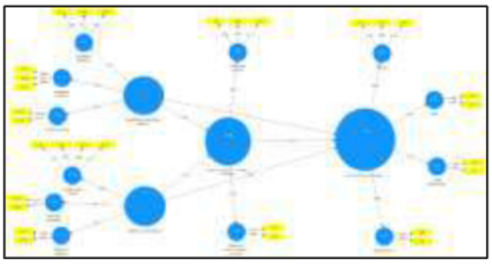

Figure 2. *Outer loading*

Based on the output on the path diagram above, *the loading factor* for the second order meets the *convergent validity* , the indicator value is already above 0.5.

b. Reliability Test

In research, a variable is said to be quite reliable if the variable has a *composite reliability* greater than 0 . 6. The standard of an indicator has good internal consistency according to

Hair *et al* (2014: 101) if the *Composite Reliability* / CR value is above 0.7. The test results obtained all dimensions have a value of CR> 0.7 means that the indicators of each dimension have good internal consistency.

Tabel 1.2
Pengujian Reliabilitas

Dimensi	Indikator	Composite Reliability	Cronbach's Alpha	Average Variance Extracted (AVE)	rho_A
Kompetensi Sumber Daya Manusia		0,519	0,440	0,201	0,508
	Kompetensi Intelektual	0,559	0,442	0,040	0,460
	Kompetensi Emosional	0,494	0,309	0,320	0,346
	Kompetensi Sosial	0,506	0,277	0,412	0,488
Efektivitas Audit Internal		0,560	0,503	0,242	0,515
	Kualitas Audit Internal	0,502	0,340	0,278	0,353
	Dukungan Manajemen	0,542	0,305	0,445	0,305
	Pengaturan Organisasi	0,525	0,256	0,042	0,268
Implementasi Sistem Informasi Akuntansi		0,487	0,330	0,223	0,331
	Pemrosesan Transaksi	0,503	0,299	0,324	0,292
	Sistem buku besar/ Pelaporan Keuangan	0,525	0,249	0,423	0,251
Kualitas Laporan Keuangan		0,619	0,598	0,334	0,060
	Relevan	0,058	0,480	0,432	0,490
	Andal	0,599	0,475	0,527	0,478
	Dapat Dibandingkan	0,546	0,320	0,450	0,327
	Dapat Dipahami	0,608	0,495	0,540	0,495

Data diolah melalui SmartPLS 3

Based on the output results above, it can be concluded that for all dimensions in the variable competence of human resources, the effectiveness of internal audits, the implementation of information systems accounting accounting and financial report quality have composite reliability above 0.7 and cronbach's alpha in some dimensions still below 0.6 but still considered sub marginal by looking at the composite reliability value, so it can be concluded that the indicators used in each dimension have reliability that good enough or able to measure the construct.

3. *Inner Model* Analysis

Evaluation of structural models is an analysis of the relationship between constructs in accordance with the objectives of this study to determine the effect of competency of human resources and the effectiveness of internal audits on the implementation of accounting information systems and their implications for the quality of accounting information. To determine the effect of human resource competencies (X1), the effectiveness of internal audit (X2), on the implementation of accounting information systems (Y) and their implications for financial report quality (Z), a *Partial Least Square Modeling* (PLS-SEM) analysis model is used as prediction analysis tool.

Tabel 1.3
Evaluasi Model Struktural

No	Variabel		Koefisien Pengaruh				VIF	Kolinieritas
	Eksogen	Endogen	Taksiran (O)	Standar eror (STDEV)	Nilai-p	Signifikansi		
1	KSDM	SIA	0,211	0,078	0,004	signifikan	1,268	non-kolinier
2	EAI	SIA	0,382	0,105	0,000	signifikan	1,268	non-kolinier
3	SIA	KLK	0,240	0,242	0,018	signifikan	2,213	non-kolinier

Before testing the structural model, first do a colliearity test to ensure that the results of the analysis data are not influenced by multicollinearity conditions. Testing multicollinearity between latent variables is determined by the value of the *Variance Inflation Factor* (VIF). VIF values for latent variables are presented in table 1.5 above the value below 10, this condition indicates that the *inner model is* not influenced by multicollinearity problems.

Next is evalu ation *Goodness of Fit* structural model d ith measured using a *predictive value-relevance* (Q^2). *Predictive value-relevance* (Q^2) is calculated using the following formula:

$$Q^2 = 1 - (1 - R^2{}_1)(1 - R^2{}_2)$$

Where $R^2{}_1$ and $R^2{}_2$ are R *square* endogenous variables in the model. Interpretation Q^2 is equal to the coefficient of determination total the path analysis (similar to R^2 in the regression). R^2 is the coefficient of determination, which is part of the total variation in the dependent variable explained by the independent variable. The following table explains the results of the analysis of the coefficient of determination of the research variables.

Tabel 1.4 R Square

Variabel	R Square	R Square Adjusted
Implementasi Sistem Informasi Akuntansi	0.548	0.536
Kualitas Laporan Keuangan	0.414	0.389

The table above shows the R square value which will be the basis for calculating *predictive-relevance* (Q^2) as follows:

$Q_2 = 1 - (1 - 0.548^2)(1 - 0.414^2)$

$Q_2 = 1 - (1 - 0{,}300)(1 - 0{,}171)$

$Q_2 = 1 - (0.700 \text{x } 0.829)$

$Q_2 = 1 - 0.579$

$Q_2 = 0.420$

The results of the calculation above show that the e valuation of the inner model is quite good in explaining the implementation of accounting information systems and the quality of financial statements. While the *predictive* value- relevance for the structural model in this study is 0. 420 or 42%, meaning that the model is able to explain the phenomenon of financial report quality associated with several variables, namely human resource competency, the effectiveness of internal audit and the implementation of accounting information systems.

4. Hypothesis Testing

According to Hair (2014) there are 2 (two) types of influence, namely direct influence and indirect influence. Direct influence is a relationship that connects 2 (two) constructs with the direction of a single arrow. While indirect effects are relationships that involve several interrelationships between constructs, and are usually referred to as *mediating effects* .

Human resource competency leadership variable (X1), the effectiveness of internal audit (X2) has a direct effect on the implementation of accounting information systems and the quality of financialstatements . However, these variables also influence the quality of financial statements through the variable accounting information system implementation (indirect influence).

The following table presents the results of large estimates of influence between research variables, both direct influence and indirect influence:

Tabel 1.5

Hasil Estimasi Besar Pengaruh antar Variabel

Variabel			Besar Pengaruh	T Statictics	P Value
Penyebab	Akibat	Perantara			
Kompetensi Sumber Daya Manusia	Implementasi SIA	-	0,211	2,704	0,004
Efektivitas Audit Internal	Implementasi SIA	-	0,382	3,648	0,000
Kompetensi Sumber Daya Manusia	Kualitas LK	-	0,249	2,988	0.001
Kompetensi Sumber Daya Manusia	Kualitas LK	Implementasi SIA	0,159	2,336	0.010
Efektivitas Audit Internal	Kualitas LK	-	0,033	0,147	0,289
Efektivitas Audit Internal	Kualitas LK	Implementasi SIA	0,288	3,532	0.000
Implementasi SIA	Kualitas LK	-	0,240	2,092	0.018

The results of testing the influence between these variables are then presented in the following figure:

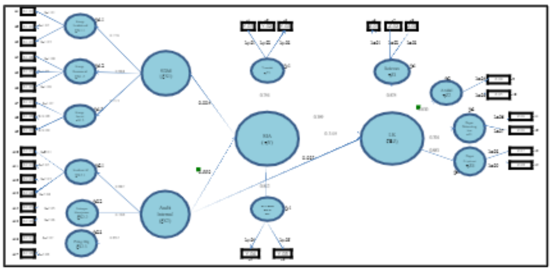

Figure 3 Research Path Diagram

The diagram is then converted into the following equation:

$$\eta_Y = 0.304\xi_1 + 0.550\xi_2$$

$$\eta_Z = 0.345\eta 1 + \xi_2$$

C. Discussion

1. The Effect of Human Resource Competence on the Implementation of Accounting Information Systems.

The results of statistical tests through *bootstraping* for competency variables of human resources are measured through the dimensions of emotional competency intellectual competence and social competence. the implementation of accounting information systems shows a statistical t value of 2.704> 1.660 with a parameter coefficient of 0.304 and P value 0.004 at a significance level of α = 0.05 (5%).Then it can be concluded that the competence of human resources has a significant positive effect on the implementation of accounting information systems. The better competence of human resources in a company will produce quality work, which in this case affects the implementation of accounting information systems. Human resources in an organization consist of all efforts, skills or abilities of all people in working in an organization (Tampubolon, 2016). All potential human resources affect the organization's efforts to achieve goals. However advanced technology, the development of information, the availability of capital and the adequacy of materials, if without HR it is difficult for the organization to achieve its objectives (Sutrisno, 2016). With the existence of computer-based accounting information systems, skilled human resources in finance and computer technology are needed. The results of this study are consistent with the study of Prabowo et al (2013) which revealed that the existence of training and education users of accounting information systems, the ability of users of accounting information systems, top management support has an influence on the performance of accounting information systems. Gunawan & Karimah (2017) concluded *the results showed six sigma had significant effect to accounting information system performance. Six sigma has criteria such as support and commitment from top management, organizational culture, customer focus, and training. Criteria for support and commitment from top management and organizational culture are not proven to significantly influence development of accounting information system performance.*

2. The Effect of Internal Audit Effectiveness on the Implementation of Accounting Information Systems.

The results of statistical tests through bootstraping for the effectiveness of internal audit variables measured through the dimensions of internal audit quality, management support and organizational arrangements for the implementation of accounting information systems showed a statistical t value of 3,648> 1,660 with parameter coefficients 0.550 and P value 0,000 at a significance level α = 0.05 (5%). This interprets that the significant influence between the effectiveness of internal audits on the implementation of accounting information systems. The existence of information systems in addition to offering a variety of advantages in providing information, but in it also contains many risks associated with data theft and abuse. Because of these risks, the security system becomes an important part of the application of information systems. Because of the importance of information system security, an internal audit for information system security is also needed (Mujilan, 2012). According to Romney & Steinbart (2015), one component of the accounting information system is the internal controls and security measures that safeguard AIS data. According to Hall (2011), audit objectives can be classified into two categories. The first category, regarding transactions and account balances that directly affect the financial statements. The second category is related to the information system itself. The results of this test are consistent with the study of Ester et al. (2012) which shows that a positive relationship between the IAF (internal audit function) is involved in the financial accounting process and financial reporting quality.

3. Effect of Competence of Human Resources on the Quality of Financial Statements

The results of statistical testing through bootstraping for human resource competency on the quality of financial statements show a statistical t value of 2,988> 1,660 with a parameter coefficient of 0.359 and p value 0.004 at a significance level of $\alpha = 0.05$ (5%). This can be interpreted that directly the competence of human resources has a significant direct effect on the quality of financial statements. Testing the indirect effect of human resource competencies on the quality of financial statements with the implementation of an accounting information system as an intermediary shows a statistical t value of 2.336> 1.660, with a significance of 0.01 <0.05. This means that indirectly, human resource competencies have a significant effect on the quality of financial statements. The competence of human resources in the company has an important role in various aspects. Because with competent human resources, it will have a good influence in everything. In this case related to the quality of financial statements. In the process of making financial statements will involve various departments to produce data needed in the process of financial reporting. If the data produced is not accurate, it will affect the quality of the financial statements produced. The data provided is certainly made by individuals who have diverse competencies. This is what ultimately affects the quality of financial statements.

The results of Sugara's research (2015) state that the competencies of human resource not having significant effects on the quality of the financial reporting. The same thing is shown by Ulfa's research (2017) that human resource competencies have no significant effect on the quality of local government financial reports. However, several other studies state that the competence of human resources has a significant effect on the quality of financial statements, including Setiyawati (2013) which states that the partial results of hypothesis testing result from the internal account's competencies having a positive effect on the quality of financial reporting. Hanifa, et al. (2016) research shows that financial manager competency has a significant and positive effect on the quality of financial statements.

4. Effect of Internal Audit Effectiveness on the quality of financial statements

The results of the statistical test through bootstraping for the effectiveness of internal audits of the quality of financial statements show a statistical t value of 0.454 <1.660 with a parameter coefficient of 0.070 and p value 0.325 at a significance level of $\alpha = 0.05$ (5%). This can be interpreted that the effectiveness of internal audits has no significant effect on the quality of financial statements. However, testing indirectly shows a significant influence between the effectiveness of internal audits on the quality of financial statements with the implementation of accounting information systems as intermediaries with a statistical t value of 3,532> 1,660, with a significance of 0.00 <0.05. The results of this study interpreted that the effectiveness of internal audits cannot directly affect the quality of financial statements. Various series and processes carried out by internal audits in order to minimize risks and prevent irregularities in the company cannot be directly implemented by the relevant departments. Inadequate procedures in the company often occur because of various things including lack of education and training for employees, mismatch of functions with experience and educational background, overlapping work and so on. The results of this study indicate that there is a discrepancy with previous studies such as the study of Gamayuni (2016) which shows the effectiveness of the internal audit function has a significant effect on the quality of financial reporting. The same thing is indicated by the study of Al-Shetwiet.al (2011), the findings of show weak association between internal audit function quality and financial reporting quality. Abbot et al. (2016) find that, consistent with a two-factor IAF quality function, we document a statistically significant association between interaction and financial reporting quality.

5. Effect of the effectiveness of internal audits on the quality of financial statements

The results of statistical testing through bootstraping for the implementation of accounting information systems measured through the dimensions of transaction processing and ledger / financial reporting systems on the quality of financial statements show a statistical t value of 2.092> 1.660 with a parameter coefficient of 0.3 45 and p value 0.018 at the level significance $\alpha = 0.05$ (5%). This illustrates that there is a significant influence between the implementation of accounting information systems on the quality of financial statements. In descriptive analysis, it is known that there is a relative frequency of 1% in the accounting information system implementation variable explaining that respondents are very unsure that SIA can identify the type of data processed and classify it and analysis of financial reporting produced by SIA can be used as a basis for decision making. Accounting information systems generally can identify data and then classify data according to the type of data and account used. In this case the possibility of respondents' uncertainty regarding this matter is the lack of understanding related to SIA used and the competency of SIA users that are lacking so that in the accounting cycle process there is inaccurate data so that the analysis of the financial statements produced cannot be used as the basis for decision making. Based on the description above, it can be concluded that there is a significant influence between the implementation of accounting information systems in a company towards the quality of the financial statements produced. The better the implementation of accounting information systems that are supported by factors such as human resource competency and the effectiveness of internal audit, the better the quality of the financial statements produced. So the purpose of the presentation of financial statements as a provider of information regarding financial position, performance, and changes in the financial position of a company that is beneficial to a large number of users in decision making can be fulfilled.

The results of this study are consistent with Sugara's research (2015) suggesting that the implementation of accounting information systems has significant effects on quality reporting.Rapina (2014) from the results of his research found that the quality of accounting information systems have implications for the quality of accounting information . Hiyari et.al (2013) found that there was a significant relationship between human resources, accounting information systems and accounting information quality.

CONCLUSIONS AND SUGGESTIONS

A. CONCLUSION

Based on the data obtained and the results of the analysis that has been carried out, conclusions can be drawn regarding the effect of Human Resource Competence and Internal Audit Effectiveness on the Implementation of Accounting Information Systems and their Implications for the Quality of Financial Reports as follows:

1. Human resource competency has a significant effect on the implementation of accounting information systems. The better competence of human resources in a company will produce quality work, which in this case affects the implementation of accounting information systems.
2. The effectiveness of internal audit has a significant effect on the implementation of accounting information systems. Increasing the effectiveness of internal audits in a company will improve the implementation of accounting information systems.
3. Competence of human resources has a significant effect on the quality of financial statements. The competence of human resources in the company has an important role in various aspects. Because with competent human resources, it will have a good influence in everything that is related to the quality of financial statements.
4. The effectiveness of internal audit has a significant effect on the quality of financial statements. The results of this study interpreted that the effectiveness of internal audits cannot directly affect the quality of financial statements. Various series and processes carried out by internal audits in order to minimize risks and prevent irregularities in the company cannot be directly implemented by the relevant departments. Inadequate procedures in the company often occur because of various things including lack of education and training for employees, mismatch of functions with experience and educational background, overlapping work and so on.
5. Implementation of accounting information systems has a significant effect on the quality of financial statements. In the implementation of accounting information systems is influenced by various factors including the individual competencies of users of accounting information systems. If SIA users do not have the knowledge and skills in processing data, the results will be inaccurate. This will have implications for the quality of the financial statements produced.

B. SUGGESTIONS

The author realizes that there are still some limitations in this study. The explanation of the limitations faced and suggestions for further research are as follows:

1. Academic Advice

This study only uses independent variables of human resource competence and the effectiveness of internal audits. It is expected that further research can add other independent variables that can affect the implementation of accounting information systems and the quality of financial statements.

2. Practice Advice

a. Human resource competencies have an important role in the company, so companies are expected to be able to give more attention through training and developing the capabilities and skills of employees.

b. Internal audit also has an important role in the company in order to avoid the occurrence of irregularities and fraud, it is expected that the company does not ignore the existence of internal audits and employees can work well together in every audit process.

C.IMPLICATIONS

Based on the results of the study, the implication is that the adjusted R square value which is high enough shows that the competency variables of human resources and the effectiveness of internal audits can influence the implementation of accounting information systems and have implications for the quality of financial statements, so this variable cannot be ignored if the company wants improve the quality of financial statements in the company.

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