



The Influence of Human Resource Competence and the Use of Information Technology on the Quality of BUMDES Financial Reports

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ABSTRACT

This research aims to empirically prove the influence of human resource competence and the use of information technology on the quality of financial reports. The population in this study were all BUMDes supervisors in Lampung province totaling 212 BUMDes units. The sample for this research was 138 people who supervise BUMDes. This research method uses quantitative methods. The data analysis technique for this research uses multiple linear regression analysis and analysis tools using SPSS 25. The results of human resource competency and the use of information technology partially influence the quality of BUMDes finansial.

INTRODUCTION

The issuance of Law Number 6 of 2014 concerning Villages shows the government's focus on village and rural development with the aim of improving the standard of living and improving the welfare of village communities. Article 78 paragraph (1) states that "Village Development aims to improve the welfare of village communities and the quality of life of the community and overcome poverty through the fulfillment of basic needs, development of village facilities and infrastructure, development of local economic potential, and utilizing natural resources and the environment in a sustainable manner." To understand this goal, the public authority gives authority to the City Government to compile and organize Regionally-Owned Enterprises (BUMDes) as stated in Regulation Number 6 of 2014 Article 87 paragraph (1), more specifically, the City can organize the city. State-owned enterprises referred to as BUMDesa, with business affairs that can be resolved as referred to in Article 87 paragraph (3), state that BUMDes can conduct business in the monetary and open administration sectors in accordance with laws and regulations. City-Owned Enterprises (BUMDes), BUMDes is a city organization formed or established by the city government whose capital ownership and management are resolved by the city government and local areas (Rambe, 2018). Hardijono et al. (2014) stated that the establishment of BUMDes is one of the efforts to form an independent rural economy with the aim of increasing Regional Original Income.

BUMDes as a city business organization that is able to overcome monetary problems on a small scale is expected to be able to make financial reports that are straightforward and consistently responsible. "The Operational Executor as referred to in paragraph 1 is authorized to (a) make financial reports of all BUMDesa





business units every month; (b) make monthly reports on the development of BUMDesa business unit activities; (c) provide reports on the development of BUMDesa business units to the Village community through Village Deliberations at least 2 (two) times in 1 (one) year," according to the Regulation of the Minister of Villages (Permendesa) Development of Disad Financial reports are an important means of obtaining information on the financial situation, position, and results of the company. This information can be used as a basis.

In making decisions and showing how the company's top management uses the resources given to it. Monetary reports are something that is conveyed by the field or discipline of bookkeeping, where human resources are required to have high abilities and qualifications to be able to make good financial reports. Human resources, which understand and compete in the field of accounting, produce quality financial reports. Financial reports provide a variety of data summarized in compact notes, allowing partners to gain an in-depth understanding of the goals and implementation of the association (Shy et al, 2001) (Rixon, 2013). Financial reports usually include a balance sheet, profit/loss statement, and statement of changes in equity (Luh Sukriani et al., 2018). The purpose of government financial reporting is to demonstrate the accountability of the reporting entity for the resources entrusted and to provide information that can be used for decision-making (Walmi & Fatti, 2021). Attributes that regulate important matters required for government financial reports to meet ideal, specific, significant, reliable, practically identical, and reasonable qualities (Rasyidah Nadir and Hasyim, 2017).

The phenomenon in the field shows that there are still many financial reports made by Regionally-Owned Enterprises (BUMDes) that are of low quality according to bookkeeping guidelines, some even do not make regular financial reports. To be honest, financial reports are important figures for the progress of an organization or business element, including BUMDes. For example, financial reports are the first thing that BUMDes looks at when they want to develop a business by borrowing money, collaborating with other businesses, or looking for investors. The financial situation of BUMDes, the growth of the company, and predictions of its future growth can all be learned from these financial reports.

It is known that BUMDes continues to increase every year, according to data from the Community Empowerment, Village, and Transmigration Service (2023). Based on existing data, there were 45,549 BUMDes units recorded in 2018, 45,887 units in 2019, 50,199 units in 2020, 57,273 units in 2021, and 60,417 units in 2022. In mid-2018, the Urban Service for the Development of Overburdened Regions and Immigration recently reported that there were around 35,000 BUMDes throughout Indonesia from 74,910 cities in Indonesia or around 46.7% of cities in Indonesia had built BUMDes. This number is many times higher than the target of the Urban Service which was only set at 5,000 BUMDes. However, in reality, the performance of BUMDes managers is still very poor, especially in the management of BUMDes funds. This can be seen from the large number of BUMDes managers in

A number of villages in Indonesia have not been accountable or required to report BUMDes funds in accordance with the provisions of Law Number 6 of 2014 concerning Villages. The Audit Board of Indonesia (BPK) reported in its audit findings that the use of village funds, especially for Village-Owned Enterprises (BUMDesa), has not significantly improved the village economy.

Based on the report, the Regional Apparatus Organization (OPD) and sub-districts do not plan to develop village fund management and budgets based on mapping village problems and needs. In addition, there is no separate budget for development activities or management of village budgets and funds. Based on the synopsis of the results of the next semester assessment (IHPS) in 2018, the results of the sample trial of 8,220 BUMDes showed that 2,188 BUMDes that were organized were not functioning, and 1,670 BUMDes had not added city salaries, 1,034 BUMDes had not submitted reports, as many as 871 BUMDes had not been enforced. Practicality and 864 BUMDes were not systematic in monitoring and disclosing BUMDes. In addition, 585 Village-Owned Enterprises have not received competent management support. In addition, the business fields of 547 City-Owned Enterprises are also not in accordance with the potential of the city. (C. 2019 in Indonesia). One example of a case that has occurred recently in BUMDes financial management is the delay in the SPJ report, the Regional-Owned Enterprise (BUMDes) of the Kalibalangan Government of North Lampung, South Abung Region, only avoided IDR 700 thousand. The total assets that were first entered amounted to IDR 120 million. Reza Suhendra, Head of Kalibalangan Village, admitted that the management of





BUMDes had not been handed over. The party is still being discussed and handled by the Inspectorate until the SPJ report from the previous management is received (Toni Fahrozi, 2023).

One of the problems that occurs in the nature of financial reports is the unevenness in the BUMDes financial reports themselves, for example, there is inappropriate information in the BUMDes financial reports, as well as blundering and the absence of precision from BUMDes HR (Ariska et al. 2023). According to Sukriani et al. (2018), the lack of development and management in BUMDes, as well as the lack of training that can be linked to the accounting information system, are the causes of this situation. There are still BUMDes employees who do not have basic accounting skills but also act as treasurers and secretaries (Sukriani et al., 2018).

By utilizing information technology, not many treasurers or BUMDes financial managers are accustomed to using computers, let alone using applications.

Financial reporting available on the website of the Ministry of Industry, Trade, and Cooperatives. Only a few BUMDes are able to use information technology effectively in preparing their financial reports because they are trained to use technology to prepare financial reports during accounting training. However, this training is not sustainable. According to Sukriani et al. (2018), the inability of BUMDes managers to utilize the BUMDes application provided by the government shows that the utilization of information technology is not optimal. This assertion is proven by information from the Indonesian Network Access Suppliers Association or APJII, (2019) which states that the results of a national survey of internet users in 2018 showed that there were four areas with the least internet access in Indonesia, namely Lampung, West Sulawesi, Aceh and Gorontalo. According to APJII, at least half of the people living in the four provinces have never used the internet. However, for the Lampung region, APJII information shows that internet users are only 39.5%, and the rest are still internet illiterate (Kupastuntas. co, 2019b).

According to Yendrawati's research findings (2013), increasing human resource competency will improve the quality of financial reports. These results are reinforced by the findings of (Sapitri, Purnamawati, & Sujana, 2015), (Rudianto & Siregar, 2012), and (Purwanti and Kurniawan, 2022) that human resource capacity has a positive and significant effect on the quality of financial reports. With adequate human resource capacity, financial reporting time can be effective, efficient, and cost-effective. This is because the more human resources know and understand what needs to be done so that the financial reports that are prepared can be completed and presented on time, the better decision-making will be. This finding is different from the findings of Martiningrum (2016) and Animah et al. (2020) who found that the competence of civil servant resources did not affect the quality of financial reports prepared by local government agencies. Martiningrum (2016) also found that human resource competence did not affect the quality of financial reports.

Information technology can provide relevant, precise, accurate, and complete sources of information so that it becomes a necessity in the business world (Calista, 2014). The use of data innovation accelerates the handling of information exchange and presentation of financial reports, and eliminates financial report errors in the publication of notes, journals, and records so that financial reports do not lose their data value (Sukriani et al. al., 2018). These results are reinforced by research by Setyowati, et al., (2016)

The use of data innovation will greatly assist in accelerating the most common way of monitoring currency exchange information, introducing financial reports, and avoiding errors in posting records from books, diaries, and notes so that they become separate entities. Complete financial reports according to legal guidelines regarding the implementation of regional government monetary. Several studies related to the impact of the use of data innovation on the nature of financial reports include (Riyadi et al., 2021); Pratiwi and Lestari (2020); Sukarini, et al., (2019) stated that the use of bookkeeping data innovation affects the nature of BUMDes financial reports. However, this is not the case with the findings of Pradana and Setiawati's research (2018) which found that the use of information technology had no effect on the quality of financial reports.

In relation to the background of the problems stated above, this research analyzes "The Influence of Resource Competence and Use of Information Technology on the Quality of Financial Reports of Village-owned Enterprises.





LITERATURE RESEARCH

A. Theory Stewardship

The theory used as grand theory in this study is stewardship a condition where leaders are not distracted by personal goals but rather focus on the interests of the association (Donaldson and Davis 1991). An agreement has been reached between BUMDes (managers) with the village government and the community (principal) based on collective beliefs in accordance with the goals of BUMDes. BUMDes and its administrators as administrators are tasked with managing BUMDes resources and the village government and community as actors (almost all BUMDes in Lampung Province have capital from village funds, meaning they also belong to the village community). In the context of BUMDes, their responsibility as guardians is to produce quality financial reports so that they can be accountable to the community and village government for the management of BUMDes funds by providing all financial information, including success and loss.

B. Quality of Financial Reports

The cycle of recording a company's financial transactions, which describes the financial condition of the business during an accounting period, produces financial reports. Financial reports can also be referred to as the results of a company's accounting cycle over a certain period of time. These reports provide information on the results of the process in the form of identifying evidence of recording included in the processing of financial data so that the company can use it to make decisions about its business. All source records are used as reasons for recording until the issuance of monetary reports.

The quality of financial reporting refers to the extent to which the financial reports presented by an organization describe the existing situation and are accurate and honest (Hainil and Silvera 2021). It is stated in the Regulation of the Minister of Home Affairs Number 13 of 2006 that there are four characteristics of the quality of financial reports that are normative prerequisites for the quality of government financial reports. The following characteristics or indicators can be used to evaluate the quality of financial reports:

C. Relevant

Financial reports are considered relevant if they contain data that can help users in making decisions by assessing and predicting the future. These characteristics include

- a) having future advantages,
- b) being ideal, and
- c) being complete, containing all bookkeeping data.

D. Reliable

The information is based on actual facts and can be verified. The characteristics of reliable information are as follows: a) its truth; b) verifiability; and c) neutrality (not taking sides).

E. Can be compared

This can be done internally or externally and can be compared with previous periods or financial reports from other institutions that use the same accounting system. Understandable The financial report can be understood by its users. Human Resources Competence Competence in the true sense is a term adapted from the English word "competence".competence" and contains the meaning of ability or skill. According to Indriasih (2014) "HR is a super supporter and the main driver of an association in its efforts to understand the goals of its vision and mission." A good system will not be able to run well if it is not supported by quality HR, especially HR that is individual in nature consisting of educational potential, experience, and training. Yendrawati, (2013) Human Asset Skill is the ability of an individual or person in an association (foundation) or a framework to complement their abilities or positions in order to achieve their goals successfully and productively.

D. Use of Information Technology

The use of information technology will greatly help accelerate the most common way of handling information exchange and introducing financial reports and can avoid errors and postal records, diaries, and





notes to be used as financial reports so that financial reports do not lose their meaning. The enlightening value of monetary reports (Salehi and Torabi, 2012). Data processing using computers in the form of software, for example, exchange programs/applications, as well as bookkeeping systems, will provide accurate data even though they all take into account cost-matching rules and

Advantages. The application of information technology on computers has advantages in producing consistent data processing results because of the standard format, accuracy of data processing results, and reliability in producing data because there are very few errors other than human error. Errors. In addition, computers can perform all complex and comprehensive tasks more quickly and accurately. (Suratman, 2012:19).

E. Hypothesis Development

The Influence of Human Resource Competence on the Quality of Financial Reports

Based on Unofficial Law Number 71 of 2010 concerning the Principles of Government Accounting, subjective attributes of monetary reports are said to be of quality if they meet the following four attributes, namely dependent, applicable, almost identical, and unclear. Professional and competent human resources (HR) in the field of accounting and finance are required to produce quality financial reports and meet the standards set out in Government Regulation Number 71 of 2010. The presence of qualified HR will uphold the quality of financial reports.

Research by Call et al. (2017) which shows that the level of financial reporting will be better and of higher quality if the quality of employees is higher, supports the importance of human resource competence in preparing financial reports. According to Yendrawati, (2013), human resource competence has a positive effect on the quality of financial reports because the quality of financial reports increases along with human resource competence. The research hypothesis is formulated as follows:

H1 : Human Resource Competence Has a Positive Influence on the Quality of BUMDes Financial Reports

The Influence of Information Technology Use on the Quality of Financial Reports

The attitude or behavior of using information technology to complete tasks or improve performance is called "utilization of information technology" (Siregar, 2017). In this era of globalization, businesses of all sizes—national, international, and local—must now utilize information and communication technology in order to compete with competitors at all levels. With data innovation, financial reports made by BUMDes become better because data innovation can speed up the process of handling information, display financial reports, and can avoid errors in making financial reports. This means that the more concentrated the use of data innovation by BUMDes, the more.

BUMDes financial reports will be more advanced. This is in accordance with previous research, Andrianto, (2017) stated that the use of data innovation clearly affects the quality of Riyadi's report et al., (2021). (2021) showed that the quality of financial reports is influenced by the use of information technology. The research hypothesis is formulated as follows:

H2 : The Use of Information Technology Has a Positive Impact on the Quality of BUMDes Financial Reports

RESEARCH METHODOLOGY

A. Population and Sample

This research is quantitative and descriptive. Population is a summarized area consisting of objects or subjects that have certain characteristics that are not entirely determined by experts to be centered and then drawn (Sugiyono, 2017). The population in this examination is all supervisors of Regionally-Owned Enterprises (BUMDes) in North Lampung Province as many as 212 BUMDES units. According to Sugyono (2017), a sample is a component of the number and characteristics of a population. When viewed from Slovin's calculation, the number of examples is 138 people who supervise BUMDes in the North Lampung Regime, including BUMDes that are advanced, working, developing, and fundamental. In this study, the random sampling method was used for sampling.





B. Research Data Sources

Primary data is information obtained from direct information sources, especially from information collectors (Sugiyono, 2017). In this study, respondents provided primary data by filling out questionnaires distributed according to the actual conditions of the respondents. According to Sugiyono (2017), secondary data is information collected from sources that do not directly provide data to data collectors. This secondary data will be used to support primary data, which can come from literature, previous research results, other references from the internet, archives, or annual reports from institutions. The number of BUMDes in North Lampung Regency is used as secondary data in this study.

C. Research Variables

The independent variable of Human Resource Competence (X1) and the dependent variable of Information Technology Utilization (X2) are two variables used in this study. The quality of financial reports is the dependent variable.

D. Data Analysis Techniques

1. Multiple Linear Regression Analysis

Multiple linear regression with the following equation formula (Sugiyono, 2012) was used as a data analysis method to determine the influence of human resource competence and the use of information technology on the quality of BUMDes financial reports:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Information :

Y	: BUMDes Financial Report Quality
α	: Constant
β_1	: Regression Coefficient of Variable X1
β_2	: Regression Coefficient of variable X2
X1	: Human Resources Competence
X2	: Use of Information Technology
e	: Error received

2. Classical Assumption Test

a. Normality test

The purpose of the normality test is to determine whether the dependent variable data and independent variables in the regression model are normally distributed. According to Ghozali (2018), normally distributed data is a good regression model. The Kolmogorov-Smirnov test is used to measure data normality. Data can be said to be normally distributed or vice versa if the Kolmogorov-Smirnov test result criteria are greater than alpha 0.05. The results of the normality test estimation can be seen in Table 1 below:



**Table 1. Results of the Data Normality Test-Kolmogorov-Smirnov (KS)
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		138
Normal Parameters	Mean	.0000000
	Std. Deviation	3.13645347
Most Extreme Differences	Absolute	.108
	Positive	.079
	Negative	-.108
Kolmogorov-Smirnov Z		1.263
Asymp. Sig. (2-tailed)		.082

a. Test distribution is Normal.

Source: SPSS Data Processing, 2024

From Table 1, it can be seen that the sig level is 0.082, this value is greater than the significance level used in this study ($\alpha = 0.05$). Thus, it can be concluded that all variables are normally distributed.

b. Multicollinearity test

The multicollinearity test is expected to test whether there is a relationship between independent factors in the regression model (Ghozali, 2018). There should be no correlation in good independent regression between variables. To find out the effects of multicollinearity is done by looking at the resistance value and the difference expansion factor (VIF). If the VIF is less than 10, the regression model does not show multicollinearity and the tolerance value is greater than 10%. The results of the multicollinearity test can be seen in Table 2 below:

Table 2. Multicollinearity Test Results

Variables	Tolerance	VIF	Information
HR Competence (X1)	0.921	1,085	No multicollinearity
Use of Information Technology (X3)	0.921	1,085	No multicollinearity

Source: SPSS Data Processing

Looking at the results of the multicollinearity test in Table 2 above, it can be seen clearly that the independent variables, especially HR competency and the use of information technology, have a tolerance value of > 0.10 and a VIF value of all variables < 10 . Therefore, it can be said that the regression model does not show signs of multicollinearity regarding the influence of HR competency and the use of information technology on the quality of financial reports.

c. Heteroscedasticity Test

The heteroscedasticity test is carried out to see whether there is an inequality in the variance of the residuals in the regression model. Heteroscedasticity manifests itself as unequal or excessive variation in the data being studied. A regression model that does not experience heteroscedasticity is a model that can run well. The scatter plot graph can show signs of heteroscedasticity (Ghozali, 2018). The fact that there is a certain regular pattern (wavy, widening, then narrowing) indicates that heteroscedasticity has occurred which is the basis for decision-making. Heteroscedasticity does not occur if there is no certain pattern and the points





are spread above and below zero on the Y-axis. The results of the heteroscedasticity test can be seen in Table 3 below:

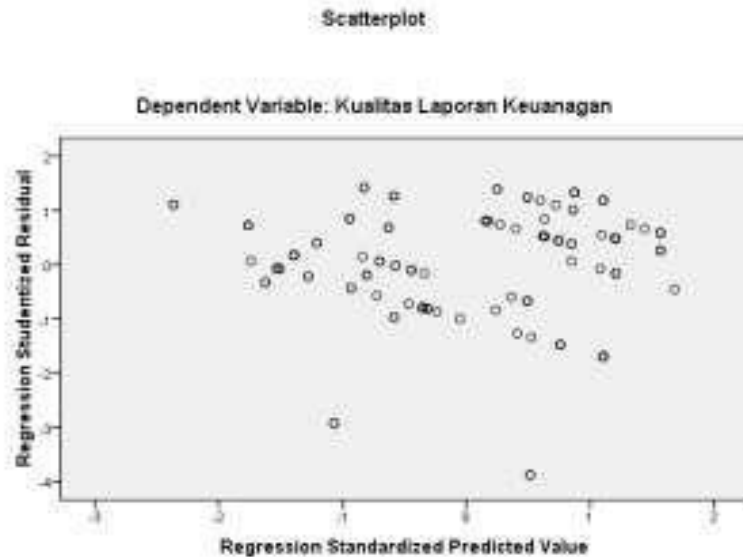


Figure 1. Heteroscedasticity Test Results

Source: SPSS Data Processing

Based on the scatter plot graph in Figure 3 above, it is known that there is no particular pattern in the image, and the points are spread above and below zero on the Y-axis. Thus, it can be stated that there is no heteroscedasticity in the regression model.

Results of Multiple Linear Regression Analysis

The BUMDes financial report quality variable (Y) was tested using regression analysis to determine how the human resource competency variable (X1) and the use of information technology (X2) influenced it. The following results were obtained after the analysis:

Table 3. Multiple Regression Test Results Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15,610	3.333		4.683	.000
	Competence Source Power Man	.223	.058	.292	3,830	.000
	Use Technology Information	.469	.099	.361	4,731	.000

a. Dependent Variable: Quality of Financial Reports

Data Source: Processed by SPSS





Based on the regression results above, the following regression equation is obtained:

$$Y = 15,610 + 0.223X_1 + 0.469X_2 + e$$

1. Human resource competence and use of information technology have constant values and the quality of BUMDes financial reports will change by 15,610.
2. The coefficient value of human resource competency is 0.223, which indicates that the quality of BUMDes financial reports will increase by 0.223 every time there is a change in human resource competency. At alpha 0.05 the significance or probability value of 0.000 is lower than alpha 0.05 (0.000 < 0.05). The first hypothesis stating that human resource competency has a positive effect on the quality of BUMDes financial reports is supported.
3. The coefficient value of the use of information technology is 0.469, which indicates that the quality of BUMDes financial reports will increase by 0.469 for every one-unit change in the use of information technology. The significance value or The probability of 0.000 is lower than alpha 0.05 (0.000 < 0.05) at alpha 0.05. The second hypothesis that the use of information technology has a positive effect on the quality of BUMDes financial reports is supported.

Hypothesis Testing

T-Test (Partial)

If the significance value or sig is smaller than 0.05, then the independent variable (X) has a partial effect on the dependent variable (Y), as stated by Imam Gozali (2011:101). According to V. According to Wiratna Sujarweni (2014:155), the independent variable (X) has a partial effect on the dependent variable (Y) if the calculated t value is greater than the t table. The following table shows the results of the partial test:

**Table 4. T-Test Results (Partial Test)
Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	15,610	3.333		4.683	.000
	Competence Source Human Resources	.223	.058	.292	3,830	.000
	Use of Information Technology	.469	.099	.361	4,731	.000

a. Dependent Variable: Quality of Financial Reports
Data Source: Processed by SPSS

Based on the SPSS results in Table 5 above, it can be explained well that the test of the human resource competency variable (X1) shows that the calculated t is 3.830 with a significance level of 0.000, where the calculated t is greater than the t table (3.830 > 1.977) and the significance level is below 0.05 (0.000 < 0.05). So the human resource competency variable has a significant effect on the quality of financial reports. The first hypothesis stating that human resource competency has an effect on the quality of BUMDes financial reports is accepted.

In the use of information technology (X2), the calculated t-value is 4.731 and the significance level is 0.000. This means that the calculated t value is greater than the t table.

- a. (4.731 > 1.977) and the significance level is less than 0.05 (0.000 < 0.05). So the variable Use of information technology has a significant effect on the quality of financial reports.





- b. The second hypothesis states that the use of information technology has an effect on the quality of BUMDes financial reports received.

F-Test (Simultaneous Test)

**Table 5. F-Test Results (Simultaneous Test)
ANOVA**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	511,451	2	255,726	25,616	.000a
	Residual	1347.716	135	9.983		
	Total	1859.167	137			

- a. Predictors: (Constant), Use of Information Technology, Human Resource Competence
 - b. Dependent Variable: Quality of Financial Reports
- Data Source: Processed by SPSS

After the regression test was conducted, the F value was obtained as shown in Table 6, precisely the F value determined at 25.616 is greater than the F table value of 3.062. The significance level value is 0.000 which is less than 0.05 or $0.000 < 0.05$. This shows that human resource competence (X1) and the use of information technology (X2) have a significant influence on the quality of financial reports.

Coefficient of Determination Test (R2)

To see the R Square coefficient value from the SPSS output results, see the following table:

Table 7. Results of the Determination Coefficient Test (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.524 ^a	.275	.264	3.15960

- A. Predictors: (Constant), Uol, Tech, HRC
 - B. Dependent Variable: QFR
- Source: SPSS Data Processing

The R square value of 0.275 indicates that the variables of human resource competence and the use of information technology have an effect on the quality of BUMDes financial reports. This can be explained by looking at Table 7. This means that the variables of human resource competence and the use of information technology have a combined effect of 27.5% on the quality of BUMDes financial reports, while other variables outside this research model have an effect on the remaining 72.5%.

CONCLUSION

Based on the results of the data analysis and discussion above, the following conclusions can be drawn:

- a) Human resource competency partially influences the quality of BUMDes financial reports in North Lampung Regency. This is in accordance with the findings of Ariska et al. (2023) who found that competency has a positive and significant effect on the quality of BUMDes financial reports in part.
- b) The use of information technology partially affects the quality of BUMDes financial reports in North Lampung Regency. This is in accordance with the research findings of Ishak & Syam (2020) which found that the use of accounting information technology has a positive and significant effect on the quality of BUMDes financial reports.



**Suggestion**

Based on the research results and discussion, the following research suggestions are formulated:

- a) Village-owned enterprises (BUMDes) of North Lampung Regency should increase the use of information technology in running their businesses, including in the process of preparing financial reports, because this has the potential to improve the quality of BUMDes financial reports.
- b) Further research can expand the research area to obtain more precise results that are in accordance with the existing grand theory.
- c) Further researchers, can add independent variables because in this test the influence of the independent/free variables is only 27.5%, while the remaining 72.5% can be influenced by various factors such as internal control factors and others.

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