The Influence of Human Resource Capabilities, Accounting Information Systems, and Financial Supervision on the Financial Reports Quality in Ngemplak Sub-District

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Abstract
The purpose of the observation is to see the partial impact between the ability of Human Resources, Accounting Information Systems, and auditing on the quality of financial statements. Village officials in the Ngemplak sub-district are the object of this research. Data collection techniques using questionnaires as many as 36 samples with purposive sampling techniques, while data analysis with multiple linear regression analysis. Data instrument testing techniques use validity tests, reliability tests, and classic assumption tests. Based on the partial test results, it is known that HR capabilities have a negative and insignificant impact on the quality of financial reports by 0.176 > 0.05, Accounting Information Systems have a positive and significant effect on the quality of financial reports by 0.000 > 0.05, and auditing has a positive and significant effect on the quality of financial reports by 0.000 > 0.05, and the R^2 test results are 0.822 or 82.2%.

Keywords: *Human Resource Competencies, Accounting Information Systems, Financial Monitoring, Financial Report Quality.*

Abstrak
Tujuan observasi yaitu melihat secara parsial dampaknya antara kemampuan Sumber Daya Manusia, Sistem Informasi Akuntansi, dan pengauditan terhadap kualitas laporan keuangan. Perangkat Desa se-Kecamatan Ngemplak adalah objek penelitian ini. Teknik pengumpulan data menggunakan kuisioner sebanyak 36 sampel dengan teknik pengambilan yaitu *purposive sampling*, sedangkan analisis data dengan analisis regresi linier berganda. Teknik pengujian instrumen data menggunakan uji validitas, uji reliabilitas, dan uji asumsi klasik. Berdasarkan hasil uji parsial diketahui kemampuan SDM berdampak negatif tidak signifikan terhadap kualitas laporan keuangan sebesar 0.176 > 0,05, Sistem Informasi Akuntansi berpengaruh posistif dan signifikan terhadap kualitas laporan keuangan sebesar 0,000 > 0,05, dan pengauditan berpengaruh positif dan signifikan terhadap kualitas laporan keuangan sebesar 0,000 > 0,05, serta hasil uji R^2 sebesar 0,822 atau 82,2%.

Kata kunci: *Kompetensi Sumber Daya Manusia, Sistem Informasi Akuntansi, Pemantauan Keuangan, Kualitas Laporan Keuangan.*