

ABSTRACT

Ilham Muhammad Zidan.. 3403190114. "The Influence of Human Resource Competency in the Accounting Field and the Use of Accounting Information Technology on the Quality of Accounting Information (A Study of the Alya Group Company)". Under the guidance of Mrs. Eva Faridah, S.E., M.Sc., as Supervisor I and Mrs. Hj. Elis Badriah, S.E., M.Ak. as Supervisor II.

This research is motivated by the lack of quality of the accounting information produced, this is thought to be caused by a lack of competence in Human Resources in the field of Accounting and the use of Accounting Information Technology. The problems in this research are: 1) How does the competency of human resources in the accounting department affect the quality of accounting information at Alya Group?; 2) How does the use of accounting information technology affect the quality of accounting information at Alya Group?; 3) How do human resource competencies in the field of accounting and the use of accounting information technology influence the quality of accounting information at Alya Group? The aim of this research is to find out and analyze: 1) Competence of accounting department human resources on the quality of accounting information. 2) Utilization of accounting information technology. 3) The influence of human resource competency in accounting and the use of accounting information technology on the quality of accounting information.

The method used in this research uses descriptive research methods. Data collection techniques are carried out by means of observation and documentation. The data analysis techniques used are simple correlation coefficient analysis, coefficient of determination analysis, simple and multiple linear regression test analysis, hypothesis testing techniques (T test and F test).

The results of this research produce several conclusions as follows: 1) Competence of human resources in the field of accounting influences the quality of accounting information at Alya Group. This means that the better the competency of the accounting department's human resources, the quality of accounting information will increase or increase, and vice versa. 2) The use of accounting information technology influences the quality of accounting information at Alya Group. This means that the better the use of accounting information technology, the quality of accounting information will increase or increase, and vice versa. 3) Human resource competency in accounting and the use of accounting information technology influence the quality of accounting information at Alya Group. This means that the better the competency of human resources in accounting and the use of accounting information technology, the quality of accounting information will increase or improve, and vice versa

Keywords: *competency, human resources in accounting, use of accounting information technology, quality of accounting information.*