

ABSTRACT

Financial statements in the form of information related to accounting can be used as access to additional capital for MSMEs carried out by creditors (banks). The quality of financial statements can be seen from how complete the recording of financial transactions recorded to form a financial statement in a certain period, discipline in recording without any missed transaction accounts.

This study aims to identify the effect of human resource compatibility, business size, and technology utilization on the quality of financial statements in dodol MSMEs using raw material inventory management applications and calculation of cost of goods produced as well as web-based raw material inventory calculations. The study was conducted on Dodol MSMEs in Garut, West Java, Indonesia.

Purposive sampling techniques were used to take samples in this study with a total of 33 respondents, the sample determination was based on Dodol MSMEs in the fields of production, warehouse, sales, and finance using raw material inventory management applications and calculation of cost of goods produced and raw material inventory calculations. The data used is primary data, data collected through questionnaires. The data were analyzed using multiple linear regression data analysis techniques.

The results of this study show that simultaneously the competence of human resources, business size, and the use of information technology have a significant effect on the quality of financial statements. Partially, the competence of human resources does not have a significant effect on the quality of financial statements, while the size of the business and the use of technology have a significant effect in a positive direction on the quality of financial statements.

Based on the results of the analysis of the quality of financial statements using raw material inventory management applications and the calculation of cost of goods produced as well as web-based raw material inventory calculations, it can be material for consideration for Dodol MSMEs in Garut to pay attention to the competence of human resources, business size, information technology utilization, and the quality of financial statements. As well as using the results of this research as a reference to improve the quality of financial statements.

Keywords: Human Resource Competence, Business Size, Information Technology Utilization, Financial Statements, MSMEs, Applications.