

ABSTRACT

This study examines the impact of implementing a garbage bank application for garbage banks in Bandung. The garbage bank application facilitates the financial recording process so that the quality of financial reports increases. This study investigates the determinants of financial reporting quality, namely the use of accounting information systems, the quality of human resources, and the internal control system. This research is a quantitative study using primary data obtained from questionnaires and measured by a Likert scale. The population in this study are the actors or managers of the Garbage Bank in Bandung City in 2023. The sampling technique uses a purposive sampling technique, namely the sampling technique from the population with certain considerations that meet the research criteria, so a sample is obtained with a total sample of 69 Garbage Bank managers in Bandung. The analysis technique used is multiple linear regression analysis using SPSS Software.

The results showed that the simultaneous use of accounting information systems, the quality of human resources and the internal control system had a significant effect on the quality of financial reports. Partially the use of accounting information systems and the quality of human resources has no effect on the quality of financial reports, while the internal control system has a positive effect on the quality of financial reports.

Utilization of accounting information systems with waste bank applications can improve security, speed, cost efficiency, and accuracy of financial report results. Competent human resources can maximize the use of the waste bank application to fulfill their duties and responsibilities. Effectiveness The internal control system is supported by the application of a waste bank, so that the use of accounting information systems and human resources is well organized and runs according to its function..

Keywords: Quality of the financial statements, utilization of accounting information system, human resources quality, internal control system, waste bank application.