

Pengaruh Akuntansi Berbasis Akrual Dan Kualitas Sumber Daya Manusia Terhadap Kinerja Karyawan Di Dinas Pertanian Daerah Istimewa Yogyakarta

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Penelitian ini bertujuan untuk mengetahui: (1) Pengaruh basis akrual terhadap kinerja karyawan Dinas Pertanian Daerah Istimewa Yogyakarta. (2) Pengaruh kualitas sumber daya manusia terhadap kinerja karyawan Dinas Pertanian Daerah Istimewa Yogyakarta. Penelitian ini merupakan penelitian kuantitatif dengan instrumen berupa kuesioner. Sampel dalam penelitian ini sebanyak 40 responden. Teknik pengambilan sampel dengan *carapurposeive sampling*. Uji validitas dilakukan dengan dengan cara membandingkan r hitung dengan r tabel, sedangkan uji reliabilitas menggunakan *Cronbach Alpha*. Alat ukur terbukti valid dan reliabel untuk melakukan pengukuran. Analisis regresi linier berganda digunakan untuk menguji hipotesis penelitian ini. Hasil penelitian menemukan bahwa: (1) variabel basis akrual terdapat nilai probabilitas sebesar memiliki nilai t hitung sebesar 4,632 dan nilai t tabel sebesar 2,026, karena nilai t hitung ($4,632$) $>$ t tabel ($2,026$) maka secara parsial terdapat pengaruh positif dan signifikan antara variabel basis akrual terhadap kinerja karyawan, dan variabel kualitas sumber daya manusia memiliki nilai t hitung ($0,343$) $<$ t tabel ($2,026$) maka secara parsial tidak terdapat pengaruh positif signifikan antara variabel kualitas sumber daya manusia terhadap kinerja karyawan dan berdasarkan hasil uji F dapat diketahui bahwa nilai sebesar F hitung sebesar 11,165 dan F tabel sebesar 4,12. Karena nilai F hitung ($11,165$) $>$ F tabel ($4,12$) maka secara simultan terdapat pengaruh positif dan signifikan antara variabel basis akrual (X_1) dan kualitas sumber daya manusia (X_2) terhadap variabel kinerja karyawan (Y). Jadi dapat disimpulkan bahwa basis akrual dan kualitas sumber daya manusia berpengaruh secara bersama-sama terhadap kinerja karyawan Dinas Pertanian Daerah Istimewa Yogyakarta. Oleh karena itu Kepala Bidang atau pimpinan Dinas Pertanian Daerah Istimewa Yogyakarta disarankan agar lebih memperhatikan karyawannya dalam melaksanakan tugasnya dengan baik, lebih banyak melakukan pengontrolan tentang basis akrual supaya kualitas sumber daya manusianya meningkat dan dengan adanya basis akrual mampu membantu karyawan untuk mengerjakan pekerjaannya, kemudian kinerja karyawannya menjadi lebih maksimal.

Kata kunci: Akuntansi Basis Akrual, Kualitas Sumber Daya Manusia, Kinerja Karyawan

The Effect of Accrual Based Accounting and Quality of Human Resources on Employee Performance in the Yogyakarta Special Region of Agriculture Office

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This study aims to determine: (1) The effect of the accrual based Accounting on the performance of employees of the Yogyakarta Special Region of Agriculture Office. (2) The effect of the quality of human resources on the performance of employees of the Yogyakarta Special Region Agriculture Office. This research is a quantitative study with an instrument in the form of a questionnaire. The samples in this study were 40 respondents. The sampling technique is purposive sampling. Validity test is done by comparing the r count with r table, while the reliability test uses Cronbach Alpha. The measuring instrument is proved to be valid and reliable for measuring. Multiple linear regression analysis was used to test the hypothesis of this study. The results found that: (1) Accrual basis variables have a probability value of having a t count of 4.632 and a t table value of 2.026, because t count (4.632) > t table (2.026) then partially there is a positive and significant effect of the accrual basis variable on employee performance, and the variable of quality of human resources has a t count (0.343) < t table (2.026), partially there is no significant positive effect of the variable of quality of human resources on employee performance. Based on the results of the F test it can be seen that the value of F is 11,165 and F table is 4,12. Because the value of F count (11,165) > F table (4,12) simultaneously there is a positive and significant effect of the accrual basis variable (X_1) and the quality of human resources (X_2) on employee performance variables (Y). So it can be concluded that the accrual basis and the quality of human resources jointly influence the performance of employees of the Yogyakarta Special Region of Agriculture. Therefore, the Head of the Division or the head of the Yogyakarta Special Region Agriculture Office is advised to pay more attention to his employees in carrying out their duties properly, to control more about the accrual basis so that the quality of human resources increases and with the accrual basis able to help employees to do their jobs, then performance the employees get more leverage.

Keywords: Accrual Based Accounting, Quality of Human Resources, Employee Performance