

## Research Article

# Do Accounting Information Systems, Internal Control, IT Utilization, and HR Competence affect Financial Reports Quality?

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Received: 20-12-2023; Accepted: 12-01-2024

## Abstract

The purpose of internal research is to determine the effects that information technology (IT) use, internal control systems, accounting information systems, and human resource (HR) competencies have on PT. Akebono Brake Astra Indonesia's financial statements. 38 respondents filled out questionnaires as part of the study's research methodology. In this study, the types of data quality assessments used were validity and reliability tests. The conventional assumption tests that were used in this study were the multicollinearity, heteroscedasticity, and normality tests. The variables pertaining to the accounting information system and the use of information technology, on the other hand, have a positive and significant impact, according to the results of the multiple linear regression test, coefficient of determination test, t-test, and F-test that were used in this study. on the caliber of bank accounts. The efficacy of the internal control system and human resources are unaffected in the interim by the accuracy of the financial statements. Its management implications include enhanced operational efficiency, data quality and reliability, and information technology utilization optimization.

Keywords: Accounting Information System, Internal Control System, Utilization of Information Technology, Human Resource Competence, Quality of Financial Statements

JEL Classification: M41, M42, O32

How to cite: Widiyasalwa, S., Asaari, M., Zhafiraah, N. R., (2024). Do Accounting Information Systems, Internal Control, IT Utilization, and HR Competence affect Financial Reports Quality?, *Research of Accounting and Governance (RAG)* 2(1), 24-34



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## 1. Introduction

Accounting is the art of recording, classifying, summarizing and reporting transactions in such a way, systematically, in terms of content, and based on applicable standards (Bahri, 2016). Accounting information prepared and presented by the company's financial reports serve as a means of communicating its accountability to interested parties. A financial report, according to Budiantoro et al. (2022), is a document that displays the financial situation of the organization as of a particular date or at now. The company's financial situation as of a given date (balance sheet) and time period (profit and loss statement) is what is meant to be understood as the present status. The goal of financial reports, according to the Indonesian Accountants Association (2017), is to give information on a company's financial status, performance, and changes in that position. This information is helpful to many users in making financial decisions to be seized. Information regarding the effect of financial reports on users will be available thanks to this decision.

PT. ABAI is a manufacturing company that produces motor vehicle brake systems and has many large corporate customers. In making quality financial reports, the company has partners to examine its financial reports, namely creditors from external parties. External auditors will examine the firm's financial reports annually, and if the auditor finds no significant errors in the overall financial statements and the financial reports are prepared in compliance with applicable accounting standards, the company will obtain a value in the form of an opinion. An accounting information system is defined as a system that can gather, record, store, and process data in order to provide information for decision-makers Budiantoro et al. (2022). As a result, accurate accounting information systems need to depict the real world. must be available when needed, and must be in accordance with what is needed.

Wakhyudi (2018) states that internal control is a process that is influenced by the board of commissioners, management, and other personnel in a company to provide adequate confidence in achieving a certain goal. Concludes that the availability of information technology is also expected to aid in the process of financial reporting so that it can produce reliable and timely financial reports. Apart from the use of information technology, human resource competency also strongly determines the quality of financial reporting. Only a select group of people ought to provide high-quality financial reports. It is imperative that those who prepare the financial reports are actual specialists in their respective fields. As a result, the business needs human resources capable of producing high-caliber financial reports. Several studies related to the quality of financial reports include research Budiantoro et al. (2022) that internal control plays a very important role in the quality of financial reporting.

The variables of Financial reports are significantly impacted by job motivation, internal control, and accounting information systems. Information technology, according to Indraswari (2016), considerably improves the quality of hotel financial report data in Salatiga. The utilization of information technology and human resource competency affects the quality of financial reports in information and communication service organizations, according to research by Nabila et al. (2019). When information is clear, free of significant errors and meanings that could mislead information users, reliable enough to allow comparisons with prior periods, and meets the requirements for decision making, financial reports are considered to be of high quality.

Reputable financial reports show how well a business performed over a specific time period and are meant to benefit all parties involved. Superior financial reports will contribute to improved oversight. PT. ABAI's financial reports from 2021 are classified as "Unqualified." The company has prepared and presented its reports in compliance with Indonesian financial accounting standards, including PSAKs (statements of financial accounting standards). ABAI can infer that the accounting information system, internal control system, use of information technology, and human resource competency have met the necessary qualitative requirements based on the opinion provided by the external auditor to PT.

## **2. Literature Review and Hypothesis**

### **Quality of Financial Reports**

Financial reports are the financial condition and business results of a company at a certain time or period. Users of financial reports need quality financial reports in making decisions. Financial reports can be said to be of quality if the information presented can be understood and meets the needs of the user in making decisions, is free from meanings that mislead information users and material errors, and is reliable so that the financial report can be compared with previous periods. Financial reports containing comprehensive financial data for a company will later be used as a means of fulfilling the company's accountability, whose data are checked for correctness by financial auditors.

### **Accounting Information System**

Accounting information system is a system that can collect, record, store, and process data to produce information for decision-makers. This statement covers people, procedures and rules, data,

software, IT infrastructure, internal controls, and security measures. According to Chaudhari & Patel (2015) and Santosa et al. (2022), the accounting information system is an information subsystem within an organization whose job is to gather data from varied organizational information processing. Gathering, processing, analyzing, and presenting financial data to internal and external stakeholders-owners, managers, creditors, bankers, investors, and tax agents-have historically been the primary objectives of accounting information systems. Accounting information system is a system that processes data and transactions to produce information that is useful for planning, controlling, and operating a business.

### **Internal Control System**

The internal control system of the company is a continuous control process that is executed by directors, officers, structural officers, functional officials, and implementers. Its purpose is to ensure that the company's vision, mission, targets, and objectives are met with sufficient confidence. According to Tuanakotta (2014), internal control is a policy process and procedure designed by financial report management in accordance with the applicable accounting framework. Internal control discusses matters including management behavior regarding control, employee competency, risk assessment, accounting, other financial information systems used, and traditional control activities. Internal control is implemented to achieve goals and minimize things that may occur outside of the plan. In addition, internal control boosts productivity, guards against asset losses, and raises the caliber of data in financial reports.

### **Utilization of Information Technology**

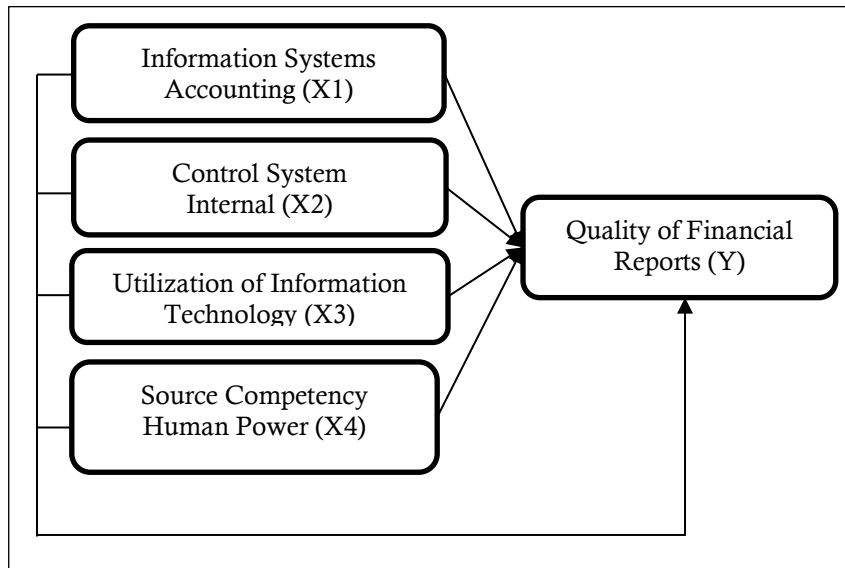
Kadir and Triwahyuni (2013) stated Information technology is the process of storing, analyzing, and disseminating data, including numerical and pictorial data, through the use of electronic devices, particularly computers. The design, development, implementation, and administration of the study of information technology studies computer-based information systems, specifically software and hardware applications. The electronic use of computers and software for the secure conversion, storing, processing, and retrieval of any kind of information is known as information technology. It can be concluded that information technology is a combination of computerization and communication technology in the form of a system of software and hardware that is used to process, process, obtain, compile, and manipulate data in various ways (Albart et al., 2020).

### **Human Resources Competency**

Human resource Competency is the capacity and traits a one possesses in the knowledge, abilities, and attitudes required to do their job obligations in their workplace. The level of competency needed in order to know the level of performance required will certainly be of great importance for the selection, succession, planning, performance evaluation and human resource development processes (Wati et al., 2014). Human resource competency is the ability of human resources to carry out the duties and responsibilities given to them with sufficient education, training, and experience (Nyssen Guillén & Deckert, 2021).

### **Research Conceptual Framework**

The impact of information technology utilization, human resource competency, internal control systems, and accounting information systems on the quality of financial reports generated by PT Akebono Brake Astra Indonesia serve as the theoretical foundation for this study. This is predicated on the review of the literature and the previously mentioned studies. The conceptual basis of the research is described as follows:



**Figure 1. Conceptual Framework**

### **Hypothesis Formulation**

#### **The Influence of Accounting Information Systems on the Quality of Financial Reports**

The accounting information system functions as a tool that can facilitate management's use and that can make it easier for company leaders to carry out their duties because it can provide information related to financial reports that can be used to measure various company activities as well as assess and measure the work results of each unit that has been implemented. Assigned power and accountability. Additionally, the accounting information system provides data that management uses as a foundation for decision-making (Shaharman, 2020). There was a 77.0% impact on the quality of financial reporting from the partial adoption of an accounting information system.

Putro Andhi Nugroho's (2019) research had a positive effect on the accounting information system and the quality of financial reporting at BMT BIM Karanganyar. As was mentioned in the preceding section, one kind of information that the accounting information system offers is financial reports. Thus, the study's basic hypothesis is as follows:

**H1: Accounting information systems have a positive effect on the quality of financial reports**

#### **The Influence of the Internal Control System on the Quality of Financial Reports**

The internal control system is part of risk management that must be implemented by every institution or organization in order to achieve its goals. The implementation of adequate internal control will provide adequate confidence in the quality of financial reports and will increase stakeholder trust (Mulyati, 2019). From the results of this research, it can be seen that internal control variables have a significant effect on the company's financial reports. It can be concluded that the company has an adequate internal control system to present quality financial reports. Therefore, the second hypothesis in the research is:

**H2: The Internal Control System has a positive effect on the quality of financial reports**

#### **The Effect of Using Information Technology on the Quality of Financial Reports**

The use of information technology can influence the value of information in financial reports. The financial reports presented by the company in a timely manner can be interpreted as part of the information values that can be achieved through the use of technology because information plays a role in information technology systems that can provide information that is useful for interested parties in the decision-making process more effectively. The use of information technology can affect the reliability and timeliness of financial reports themselves (Fernanda, 2014).

Research conducted by Mahayani et al. (2017) found that the use of information technology has a positive effect on the quality of financial reports. Research conducted by Aswandi (2018), namely that the use of information technology influences the quality of financial reports. Research conducted by (Nabila et al., 2019) shows that the use of Information Technology and Human Resource Competency influences the quality of financial reports in information and communication service companies. The use of information technology influences the quality of financial reports in order to present timely and reliable financial reports. Therefore, the third hypothesis in this research is:

**H3: The use of information technology has a positive effect on the quality of financial reports**

### **The Influence of Human Resource Competency on the Quality of Financial Reports**

The failure of the company's human resources to understand and apply accounting logic has an impact on errors in financial reports that are made in presenting reports with predetermined accounting standards. So, to present quality financial reports, competent human resources are needed. According to Akhmad Syarifudin & Syarifudin (2014), someone who has competence will work with his knowledge and skills so that he can work easily, quickly, intuitively, and with experience, he can minimize errors.

With the results of research on human resource (HR) competency, have a significant positive effect on the quality of financial reports. Through their study makes it clear that human resources influence the value of financial report information. To produce good quality financial statements, competent human resources are needed. Therefore, the fourth hypothesis in this research is:

**H4: Human resource competency has a positive effect on the quality of financial reports**

## **3. Data and Methods**

### **Types of research**

The type of research used in this research is quantitative research relating to data in the form of numbers and statistical programs. Quantitative research is a research method that uses more hypothesis verification logic, which starts with deductive thinking to examine a particular population or sample.

### **Population and Sample**

All accessible data with specific characteristics included is known as population data in a study. The phrase "population" refers to the entire group of people, events, or fascinating items that researchers want to examine. Workers at PT. Akebono Brake Astra Indonesia were the study's research population, and it examined the impacts of HR competency., internal control systems, accounting information systems, and technology utilization on the caliber of financial reports.

### **Data analysis method**

Examining all types of data from the research component, including notes, documents, test results, and recordings, is the process of data analysis. The author used quantitative analysis in this study. A computer and statistical technique called quantitative analysis is centered on the statistical, mathematical, and numerical examination of data sets. The SPSS software is utilized for all data display and analysis in this investigation.

## **4. Results**

### **Descriptive Data Analysis**

Data collection in this study used a questionnaire conducted during May 2023. Researchers distributed questionnaires to respondents, namely employees of PT. Akebono Brake Astra Indonesia totaling 38 respondents consisting of directors, managers, accounting, finance, and HR in the BPJS and payroll departments.



**Table 1. Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Quality of Financial Reports	38	31	40	36.13	2,244
Accounting information system	38	18	25	22.63	1,364
Internal Control System	38	33	50	45.97	3,009
Utilization of Information Technology	38	30	40	36.39	2,574
Human Resources Competency	38	26	35	31.45	2,165
Valid N (listwise)	38				

Source: Data processed (2023)

It is evident from the above table that 38 people responded to the survey. The maximum value of the H1 variable, which is 18, is 25, and its average value is 22.63. Additionally, 2,244 is the standard deviation. The respondent's response was then obtained for variable H2, or the internal control system, Having a standard deviation of 2.009, an average value of 49.57, a maximum value of 5.0, and a minimum value of 33. For variable H3, or the use of information technology, the respondent's response had a minimum value of 30 and a maximum value of 40, with an average value of 36.69 and a standard deviation of 2,574. Furthermore, it was discovered that the respondent's response for variable H4, or human resource competency, had an average value of 31.45 and a standard deviation of 2,165, with a minimum value of 26 and a maximum value of 35. Furthermore, a solution with a minimum value of 31 was discovered for variable Y, which represents the quality of financial reports and a maximum of 40, an average of 36.13, a standard deviation of 2,244, and so forth. This suggests that the following variables-the accounting information system, the internal control system, the use of information technology, the competency of human resources, and the caliber of financial reporting-were agreed upon by the majority of respondents.

**Classic assumption test****Normality test****Table 2. Normality Test Results**

		Unstandardized Residuals
N		38
Normal Parameters, b	Mean	-.0012985
	Std. Deviation	1.09634558
Most Extreme Differences	Absolute	.136
	Positive	.078
	Negative	-.136
Statistical Tests		.136
Asymp. Sig. (2-tailed)		.075c

Source: Results of data processing (2023)

From the table above, you can see the Kolmogorov-Smirnov value in the Statistical Test, and the significance value is 0.075. So, the significance value is  $0.075 > 0.05$ , meaning the data in this study is considered normally distributed.

**Multicollinearity Test****Table 3. Multicollinearity Test Results**

		Coefficients	
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Accounting information system	.802	1,247
	Internal Control System	.444	2,251
	Utilization of Information Technology	.527	1,898
	Human Resources Competency	.633	1,579

Source: Data processed (2023)

The aforementioned table indicates that all tolerance values are more than 0.10 and FIV, indicating the absence of multicollinearity among independent variables in this investigation.

### Heteroscedasticity Test

**Table 4. Heteroscedasticity Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	-.134	2,249		-.060	,953
	Accounting information system	,067	,091	,135	,742	,463
	Internal Control System	-.100	,055	-.442	-1,813	,079
	Utilization of Information Technology	,016	,059	,059	,262	,795
	Human Resources Competency	,111	,065	,353	1,727	,094

Source: Data processed (2023)

The table above shows the results of the heteroscedasticity test. There are no signs of heteroscedasticity in the internal control system, accounting information system, information technology utilization, or human resource competency because all variables have a significant value greater than 0.05, or Sig. > 0.05. This conclusion is further supported by Figure 4.2, where the spots lack a distinct pattern or are dispersed. Therefore, there are no signs of heteroscedasticity in this study.

### Hypothesis testing

#### Multiple Linear Regression Test Results

**Table 5. Multiple Linear Regression Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	2,628	3,862		,680	,501
	Accounting information system	,430	,156	,262	2,754	,010
	Internal Control System	-.086	,095	-.115	-.900	,375
	Utilization of Information Technology	,645	,102	,740	6,317	,000
	Human Resources Competency	,134	,111	,129	1,212	,234

Source: Data processed (2023)

It is possible to get several linear equations from the given table, which can be arranged as follows: The system regression coefficient indicates that the quality of financial reports will be influenced by the growing number of accounting information systems, internal control systems, information technology utilization, and human resource competency. The constant value of financial report quality is 2.628. Regression coefficients for accounting information are 0.430, internal control system regression coefficients are 0.086, information technology use regression coefficients are 0.645, and human resource competency regression coefficients are 0.134.

### Coefficient of Determination Test Results

**Table 6. Coefficient of Determination Test Results (R2)**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.873a	,761	,732	1,161

Source: Data processed (2023)

The accounting information technology system, internal control system, use of information technology, and human resource competency explain 76% of the variance in financial report

quality, and other variables, such as integrity variables, continuity of organizational culture, and others, explain the remaining 24% that are not included in the model, according to the output above, where the R Square value is 0.761, or 76%.

## T Test Results

**Table 7. T Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	2,628	3,862		,680	,501
	Accounting information system	,430	,156	,262	2,754	,010
	Internal Control System	-.086	,095	-.115	-.900	,375
	Utilization of Information Technology	,645	,102	,740	6,317	,000
	Human Resources Competency	,134	,111	,129	1,212	,234

Source: Data processed (2023)

Based on the calculations above, it can be seen that the accounting information system for the quality of financial reports has a t count of 2.754 > t table of 2.034, the internal control system for the quality of financial reports shows that this variable has a t count of -0.900 < t table of 2.034, the use of information technology the quality of financial reports has a t count of 6.317 > t table of 2.034, human resource competency has a t count of 1.212 < t table of 2.034.

## 5. Discussion

### Accounting Information Systems Influence the Quality of Financial Reports

according to the T-test computation outcomes displayed in Table 7. These results clearly show that H0 is rejected and H1 is accepted, suggesting that the H1 variable has a considerable and positive impact on the standard of PT's financial reporting. Brake Akebono Astra Indonesia. This rationale is in line which discovered that even a small amount of accounting information system implementation improved the quality of financial reporting by 77.0%. A positive effect on the accounting information system and the quality of financial reports was found in Putro Andhi Nugroho's 2019 study.

### The Internal Control System does not affect the Quality of Financial Reports.

based on the findings of Table 7's t-test computations. This finding indicates that variable H2, or the internal control system, has no effect on the caliber of financial reports produced by PT. Akebono Brake Astra Indonesia. H0 is approved and H1 is rejected. This conclusion can result from the company's requirement for an internal supervisory unit. The quality of financial reports is unaffected by the internal control system, according to research by Diny & Bz (2016).

### Utilization of Information Technology influences the Quality of Financial Reports.

based on the findings of Table 7's t-test computations. It is clear from this result that H0 is rejected and H3 is accepted, indicating that the variable H3 significantly and favorably affects the caliber of PT's financial reports. Akebonno Brake Asttra Indonesia. These findings indicate that PT. Akebono Brake Astra Indonesia's information technology use or implementation maximizes the use of currently available technology and aligns with the company's goals, which include producing high-quality financial reporting.

Research conducted by Mahayani et al. (2017) found that the use of information technology has a positive effect on the quality of financial reports. Research conducted by Aswandi (2018), namely that the use of information technology influences the quality of financial reports. Research conducted by Nabila et al. (2019) shows that the use of Information Technology and Human Resource Competency influences the quality of financial reports in information and communication service companies.



**Human Resource Competency does not affect the Quality of Financial Reports.**

based on the findings of Table 7's t-test computations. It is clear from this outcome that variable H4, meaning human resource competency, has no bearing on the caliber of PT's financial reporting, with H0 being approved and H4 being rejected. Akebono Brake Astra Indonesia. The reason for this conclusion is because the computed t number is substantially lower than the t table. These findings show that PT. Akebono Brake Astra Indonesia's accounting information system and information technology application are sufficient, as demonstrated by the numerous financial application programs. Consequently, human resources should be assigned more responsibility for preparing financial reports.

Likewise, Wijayanti's (2017) research stated that human resource competency has little effect on the quality of financial reports. Research conducted by Yuliani Agustini (2016) states that human resource competency has a negative effect on the quality of financial reports. This finding shows that the financial management sub-section needs to have adequate human resources in terms of quantity in producing quality financial reports.

**6. Conclusion**

Based on research findings regarding the effects of internal control systems, human resource competency, information technology use, and accounting information systems on the quality of financial reports at PT. Akebono Brake Astra Indonesia, the following conclusion can be drawn: the accounting information system raises the standard of financial reports. Higher-quality financial reports are produced in direct proportion to the accounting information system's output, which leads to this conclusion. The internal control architecture has no bearing on the caliber of financial reporting. The absence of an internal monitoring unit within the organization has led to this conclusion. Adoption of information technology has a positive effect on the quality of financial reports. This finding demonstrates that PT. Akebono Brake Astra Indonesia's information technology application and use make excellent use of the technology that is currently available and are in line with the company's objectives, which include producing high-quality financial reports. The quality of financial reports is unaffected by human resource competency because PT. Akebono Brake Astra Indonesia's accounting information system and information technology use are sufficient, as evidenced by the numerous financial application programs. As a result, human resources are not heavily involved in the preparation of financial reports. Increasing operational effectiveness, maintaining data accuracy and reliability, and making the most use of information technology are the managerial ramifications.

**Recommendations**

The following recommendations can be made in light of the research findings, debate, and conclusions mentioned above: The next researcher will be expected to increase the number of samples because the more samples used, the better the results. The next researcher will also be expected to be able to use additional variables or add independent variables that can influence the quality of financial reports, such as the integrity variable. Additionally, the next researcher will be expected to be able to add other research objects or be able to compare with other companies so that the scope is wider to strengthen the research results.

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#### **Ethics declarations**

#### **Funding**

The author(s) received no financial support for the research, authorship, and/or publication of this article.

#### **Availability of data and materials**

Data sharing is not applicable to this article as no new data were created or analyzed in this study.

#### **Competing interests**

No potential competing interest was reported by the authors.