

# The Quality Financial Reporting Improves Due to Implementation an Effective Accounting Information System

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**Abstract:** Plants The quality of financial reports is part of accounting procedures and is then used to inform financial data and also show company activities aimed at interested parties. Apart from that, financial reports are an information tool that can be used as a link between the company and related parties, and can show the company's financial status and company performance. Quality Financial Reporting Improves due to accounting information systems integrity and tangible.

**Keywords:** *Quality Financial Reporting; Effective Accounting Information Systems.*

## I. INTRODUCTION

Many Strengths and weaknesses are evaluated in the quality of the company's financial reports as well as the company's level of solvency and liquidity, so it is appropriate for financial reports to convey information containing the company's assets, expenses and capital intended for creditors and investors as well as other interested parties. This information will help users determine the company's financial condition.

The phenomenon of the quality of financial reports that are not timely, Head of the Company Valuation Division of the Indonesian Stock Exchange (BEI) stated that there are still 107 companies that have not reported their financial reports on time, in addition there are several companies listed on the BEI that are late. report their financial reports by giving specific reasons regarding not being able to release their financial reports to the IDX, one of them.

The phenomenon regarding the unreliable quality of financial reports Board of Commissioners of the Financial Services Authority (OJK) President Director of Hanson International had been subject to administrative sanctions in the form of a fine of IDR 5 billion. Apart from that, the OJK has also imposed sanctions in the form of a fine of IDR 500,000,000 and an order to re-present Hanson International's financial reports ending on December 31 2016. the Public Accounting Firm was also involved in this case, who carried out audit of Hanson International's annual financial report for the 2016 period and was proven to have violated Article 66 UPM. Due to this violation, to be careless in auditing PT's financial statements. Hanson International which contains material errors.

Then the phenomenon related to the quality of incomplete financial Deputy Commissioner for Capital Market Supervision II OJK stated that there were several violations found by the regulator. One of them, the airline's annual report does not explain why the two Garuda Air Commissioners refused to sign the financial report and this is considered to have violated OJK regulations because the explanation of the financial report was not included and its implementation was not explained so that Garuda Indonesia has violated article 69

Law Number 8 of 1995 concerning Capital Markets (UU PM) and Bapepam and LK Regulation Number VIII.G.7 concerning Presentation and Disclosure of Financial Reports of Issuers and Public Companies, Interpretation of Financial Accounting Standards (ISAK) 8 concerning determining whether they contain lease agreement and Statement of Financial Accounting Standards (PSAK) 30 regarding leases.

Within a company, the application of an accounting information system can play the biggest role in providing various accounting information that is structured and useful for both internal and external parties, and is very important for the company because it is related to the development and progress of the company. In its management, the application of accounting information systems has the most important role, especially the part relating to the company's financial data itself. Every company, whether state-owned or private, has goals to achieve. To be able to achieve this goal, company leaders must have a very important role in making the right decisions among the various available options. For companies at a developed level, the activities and problems within the company are very difficult and complicated so that the leadership within the company cannot directly and comprehensively supervise the company's activities. To be able to supervise all of this, a leader within the company must collaborate and delegate some of his authority to other parties who are responsible for the department, so that management can act as a decision maker, and decision makers can operate normally [21] .

A phenomenon related to the implementation of an inaccurate accounting information system, as Deputy Chair of the Special Committee, stated that the procurement of antiseptic hand washing liquid or hand sanitizer resulted in higher prices for 100 milliliter and 50 milliliter liquids so that regional finances experienced losses worth IDR 4,847,000,000. Apart from that, there was a reduction in the volume of disaster logistics supplies in the form of *hand sanitizers*, masks worth Rp. 63,080,000, resulting in payment transactions that did not comply with the provisions to goods and service providers.

Then the phenomenon regarding the implementation of an accounting information system that does not have integrity Deputy Chair of the Special Committee stated that the special committee would recommend to the Financial Audit Agency (BPK) for further examination regarding the flow of funds worth IDR 49.2 billion. This happened because the Treasurer and Head of the West Sumatra Regional Disaster Management Agency (BPBD) violated the governor's instructions No. 02/INST-2018 regarding the implementation of non-cash transactions, the West Sumatra BPBD Treasurer and Head of the Office paid cash to the provider, the cash transaction showed a potential payment of IDR 49,280,400,000 which causes it not to be identified by the provider.

*confidential* accounting information system was the emergence of cases of data leakage experienced by both the government and private companies throughout 2020. One of them which is a *startup company* operating in the financial technology sector. Founder of the Indonesian *Ethical Hacker* Community stated that there are 2.9 million user data that has been freely sold by irresponsible parties. This data includes NIK, NPWP, address, telephone number, account number, full name, birth mother's name user to job. Data belonging to these users was sold for 2,200 US dollars or around Rp. 32,000,000 [3].

An accounting information system is a collection of systems for processing data and transactions that are used to create reports that are useful for design, control and business operations [19].

The accounting information system is as follows:

The application of an accounting information system is defined as a combination of sub-systems process transaction data related to financial matters into financial data [13].

The application of the accounting information system is as follows:

The application of an accounting information system is a network consisting of all programs, form sheets, lists and is a tool for processing financial data into a report. Management often uses it to control its business activities and then uses it as a tool to make decisions in management. This system is a subsystem and related integrated business processes[23].

The application of an accounting information system is a technique used to combine, copy, organize and process data to form reports for decision making. This includes policies, personnel, directives, data, *software*, information technology infrastructure, and internal controls and security measures.

Application of an accounting information system is a collection of internal systems in an entity as well as physical resources that are processed and others and has the aim of changing economic data into accounting data to provide this information to all parties in a company.

Based on the understanding according to experts, it can be concluded that the application of an accounting information system is a collection of systems for processing/processing data so as to create financial information that is relevant for making decisions within the company.

Accounting information systems have four dimensions of information quality, namely as follows [50]:

1. Accurate, defined as that the accounting report corresponds to the description of the conditions and situations that occur within the organization.
2. Relevant, it is defined that the accounting report produced is in accordance with what is needed in a company.
3. Timely, defined that accounting data is presented on time and is available when the data is needed.
4. Complete, defined that the accounting data produced is perfect as requested and required.

Then the four dimensions above are expanded again to:

1. Effectiveness, which relates to relevant information so that it can support business operations and methods that are timely, accurate, consistent, complete and usable.
2. Efficiency, which concerns the provision of information reports through the best resources used (valuable and economical).

3. Confidential, which relates to protection or security efforts for sensitive information.
4. Integrity, which concerns the level of accuracy and completeness of information as well as its validity in accordance with applicable regulations and expectations.
5. Availability, regarding data information that is available at any time when the user needs it.

The dimensions taken from the application of accounting information systems in this research are accuracy, *confidentiality* and integrity.

The quality of financial reports is part of the accounting process, as a tool for informing stakeholders about financial data or company/organization activities. In addition, the quality of financial reports is used as a means of information that can connect the company with related parties, and can show the company's financial status and company performance.

Furthermore, the quality of financial reports is a record of all financial transactions in the company [42].

And the quality of financial reports is information that describes the financial status of a company organization, then the information can then be used as a description of the company's financial status [9].

Then, according to the quality of financial reports is a summary of the recording process originating from financial transactions in effect in the current year[28].

Besides that the quality of financial reports is a report that shows the internal financial status of a company organization over a certain period of time[18].

From the definition above, it can be concluded that the quality of financial reports is the result of the accounting process in the form of a summary of the process of recording financial transactions which describes a condition of the company's organizational financial performance[34].

Financial reports can be included in quality reports if they comply with qualitative characteristics. The qualitative characteristics of the quality of financial reports are:

### 1. Understandable

Information can be said to be of quality if what is presented in financial reports is easy for users to understand. The users in question are a group of people who understand economics and finance.

### 2. Relevant

Financial information can be said to be relevant if the information can have an impact on the user's economic decisions by helping evaluate past events present, as well as future, and confirm and make revisions to the results of their past evaluations then, it can be said to be relevant.

### 3. Materiality

Financial information can be said to be material if the level of negligence in recording the financial information can have an impact on the user's economic decisions prepared on the basis of the financial statements.

### 4. Reliability

Financial information can be said to be reliable if it is free from all material errors and honestly represents what should be presented or can reasonably be presented.

### 5. Healthy considerations

Financial reports contain an element of caution when making decisions needed in uncertain situations. Therefore, assets or income cannot be stated higher than liabilities or expenses are not overstated small.

### 6. Completeness

To be reliable, financial report information must be presented completely within cost and materiality limits. A deliberate attitude of not disclosing completely can cause financial data to be inaccurate or even misleading. Therefore, incorrect and misleading information cannot be relied upon and if viewed from the perspective of relevance the unreliable report is inadequate.

### 7. Comparable

In order to easily compare information, *users need to compare the company's* financial reports each time range to see position trends and financial performance. *Users* also need to compare financial reports between entities to evaluate financial position and performance and to see relative changes in financial position.

### 8. On time

Timeliness includes providing all financial data information during a certain period for decision making. If the report is delayed unnecessarily, the relevance of the information produced will be reduced.

### 9. Balance between benefits and costs

Financial reports are considered quality if the benefits of the information produced are greater than the costs of providing them.

### 10. Neutral

Financial reports are said to be of high quality if, during preparation, definitely not there are attempts to support certain views, events and parties.

Based on the explanation above, the dimensions of financial report quality in this research are reliability, completeness and timeliness.

Research entitled the influence of the use of information technology, application of accounting information systems, and human resource competency on the quality of financial reports concludes that the application of accounting information systems has a positive and significant influence on the quality of financial reports. The meaning of this positive result is that the higher the application of accounting information systems, the higher the quality of financial reports. Therefore, by implementing a high accounting information system, the results of the quality of financial reports will also improve.

Research which took the object of the Regional Government of Tegal Regency, obtained research conclusions based on data obtained from the results of the analysis carried out that organizational commitment, accounting information systems and the role of internal audit produce a positive and significant influence on the quality of financial reports at the Regional Government of Tegal Regency.

Formulation of research problems:

1. What is financial reporting in privat industries?
2. How was Financial reporting has effect due effective accounting information systems?

### III. METHOD

Design that will be used is as follows:

#### A. Descriptive Research

Descriptive research is research aimed at describing a condition or event that occurred. Descriptive research aims to paint an accurate picture of data, processes and mechanisms and also the relationship between an event. In research in a company, descriptive research can describe employee characteristics, for example age

#### B. Verification Research

Verification research is research that has the aim of testing the truth in a science or what is called hypothesis testing, namely by testing the causal significance of approximately two or more variables which are formulated into a hypothesis. Verification research is also used to obtain new theories, science and knowledge. This verification research method uses hypothesis testing using statistical test analysis tools.

#### C. Quantitative Research

The quantitative research model is a form of research whose model is planned, systematic and clearly structured from the start of the research until the research design is created. Apart from that, the quantitative research model is referred to as research that uses more numbers, starting with collecting data, interpreting the data, and the performance of the results.

### IV. DISCUSSION RESULT

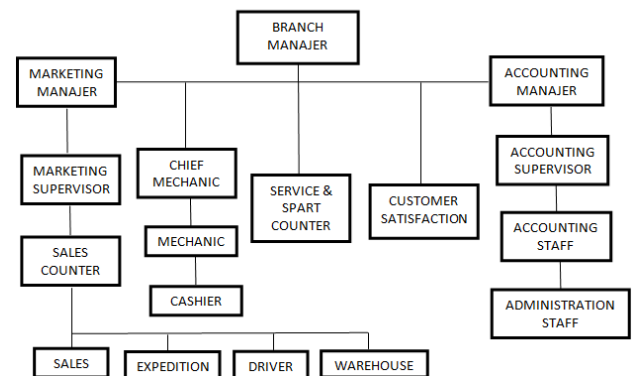


Figure 4.1: Organizational Structure of State-Owned Enterprises

The results of this research are discussions obtained from the questionnaire distributed. This questionnaire contains 19 questions consisting of 5 statements regarding the implementation of accounting information systems, 9 questions regarding internal control and 5 questions regarding the quality of financial reports. The method used in this research to process data and analyze data is using descriptive analysis, verification analysis, and hypothesis testing.

#### A. Descriptive Research Results

##### 1. Descriptive Variables for Implementing Accounting Information Systems

At this stage the author will describe the data that has been collected. The author wants to know about the variable description of the application of accounting information systems in State-Owned Enterprises. The author determined 32 respondents with 5 statements which had been answered by the respondents and then categorized them from the highest value to the lowest value. Categorization can be calculated as follows:



In this validity test, the author uses it with the aim of finding out whether the statement that the author distributes to employees of State-Owned Enterprises is valid/invalid. Based on this validity test, the author uses *Product Moment* with the help of the SPSS version 20 application, where with this SPSS application, to find out whether each questionnaire item is valid or invalid, a comparison is used between the calculated  $r$  value and the  $r_{table}$ .

By using 32 respondents, it is determined by  $df$  ( *degree of freedom* ) =  $n-2$ , so  $df = 32-2 = 30$ , then  $r_{table} = 0.301$ . A question item can be said to be valid if the calculated  $r$  value is greater than  $r_{table}$ , this result can be seen from *the corrected item total correlation*. The following is an analysis of the output of validity testing results:

Table 4.11: Validity Testing Results

Item No	Variable	Corrected Item-Total Correlation	$r_{table}$	Results
X1.1	Implementation of Accounting Information Systems (X1)	0.489	0.301	Valid
X1.2		0.538	0.301	Valid
X1.3		0.423	0.301	Valid
X1.4		0.733	0.301	Valid
X1.5		0.515	0.301	Valid
Y1.1	Quality of Financial Reports	0.378	0.301	Valid
Y1.2		0.501	0.301	Valid
Y1.3		0.536	0.301	Valid
Y1.4		0.353	0.301	Valid
Y1.5		0.657	0.301	Valid

Source: Author's Data Processing, 2021

In table 4.11, the validity value of *the corrected item total correlation* or calculated  $r$  for each statement item is greater than the  $r_{table}$  of 0.301. From the output results of this validity test, it shows that all the items from the three variables are valid and worthy of being a research measuring tool and can be continued for further analysis.

**2. Reliability Test Results**

The results of the questionnaire can be said to be *reliable* if the answers from each respondent are stable over time or consistent and an instrument can be said to be *reliable* if *the*

a reliability value for each questionnaire on Application of Accounting Information Systems, Internal Control and Quality of Financial Reports, namely 0.764, 0.864 and 0.723 from the results *Alpha* which produces more than the critical point of 0.700. From the test results, it shows that all the statement items applied produce reliable data and the conclusion is drawn that the questionnaire used can provide consistent results.

A good regression model is a regression model that does not contain autocorrelation. To find out the results of the autocorrelation test, look at the *Durbin-Watson value*. The following are the results of the autocorrelation test with *Durbin-Watson* :

**Autocorrelation Test Results**

Model Summary <sup>a</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.839 <sup>a</sup>	.704	.684	1.526	1.986

Source: Author's Data Processing, 2021

In table 4.5 it is known that DW is 1.986. This value can be compared based on the explanation above, the data does not contain autocorrelation.

By using the SPSS application, the results of the multiple linear regression test can be obtained, namely as follows:

Based on the table above, there is a form of multiple linear regression equation as follows:

$$Y = 3.842 + 0.330 X1$$

or

$$KLK = 3.842 + 0.330 PSIA$$

a. Constant (a) = 3.842 constant value, that is, the value is positive if the variable score for implementing the accounting information system and internal control is considered to be present or equal to zero, then the constant has a positive sign which indicates the value of the quality of financial reports, the value is 3.482.

b. Coefficient (b1) = 0.330. The coefficient of the variable implementing the accounting information system is positive, so it can be interpreted that the effect of implementing the accounting information system on the quality of financial reports is positive. If the value of implementing an accounting information system increases, the quality of financial reports also increases by 0.330.

c. Coefficient (b2) = 0.276. The coefficient of the internal control variable is positive, so it can be interpreted that the influence of internal control on the quality of financial reports is positive. If the value of internal control increases, the quality of financial reports will also increase.

This analysis aims to find out the extent of the relationship between two or more variables, and to be able to show the direction of these variables. The following is the correlation coefficient value with the help of SPSS version 20 and analyzed using *bivariate analysis* that is :

Kualitas Laporan Keuangan (Y)	Pearson Correlation	.742 <sup>**</sup>	.790 <sup>**</sup>
	Sig. (2-tailed)	.000	.000
	N	32	32

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Based on the table above, the correlation coefficient for the application of accounting information systems to the quality of financial reports is 0.742. Thus, the level of relationship between the application of accounting information systems and the quality of financial reports is included in the strong category. So the coefficient value shows a positive number, which means that the higher the application of the accounting information system, the quality of financial reports is predicted to increase.

Then the correlation coefficient of internal control with the quality of financial reports shows a figure of 0.790. Thus, the level of relationship between internal control and the quality of financial reports is included in the strong category. With a coefficient value showing a positive number, it means that the higher the internal control, the quality of financial reports is predicted to increase.

The coefficient of determination aims to see the contribution made by the independent variable to the dependent variable. The following are the results of testing the coefficient of determination, namely:

Table 4.18: Results of Coefficient of Determination Analysis Implementation of accounting information systems

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.742 <sup>a</sup>	.551	.536	1,849

a. Predictors: (Constant), Penerapan Sistem Informasi akuntansi (X1)  
 b. Dependent Variable: Kualitas Laporan Keuangan (Y)

Source: Author's Data Processing, 2020

Based on the table above, it is known that the value of the coefficient of determination is 0.551 seen from R square. The R square value is the result of calculating the coefficient of determination formula or R, namely  $0.742^2 \times 100\% = 0.551$ . This states that the variable application of the accounting information system influences the quality of financial reports by 55.1 % while the remaining 44.9% is influenced by other factors not examined.

The t test is intended to determine the influence of the independent variable (X) on the dependent variable (Y). The following are the results of testing and calculations using SPSS version 20, namely as follows:

**Hypothetical Test Results (t Test)**

Model	Coefficients <sup>a</sup>				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			
(Constant)	3,842	2,065			1,861	,073
1 Penerapan Sistem Informasi akuntansi (X1)	,330	,118	,384		2,802	,009

Source: Author's Data Processing, 2021

**1. Testing the Application of Accounting Information Systems (X1) on the Quality of Financial Reports (Y)**

- $H_0 : \beta 1 = 0$ , Implementation of the Accounting Information System has no significant effect on the Quality of Financial Reports.
  - $H_0 : \beta 1 \neq 0$ , Implementation of the Accounting Information System has a significant effect on the Quality of Financial Reports.
- Test Criteria:
- $t_{count} < t_{table}$  = there is no influence between the implementation of accounting information systems on the quality of financial reports.
  - $t_{count} > t_{table}$  = there is an influence between the implementation of accounting information systems on the quality of financial reports.

Then determine  $t_{table} = \alpha / 2 ; nk-1 = 0.05/2 ; 32-2-1 = 0.025 ; 29$ . Based on the table above, the calculated t value for the application of the accounting information system is 2.802 with a t table value of 2.045. So the calculated t value is  $2.802 > t_{table\ value} 2.045$ , which means that  $H_0$  is rejected and  $H_1$  is accepted. The conclusion is that the implementation of the accounting information system (X1) influences the quality of financial reports (Y) in State-Owned Enterprises.

**2. Internal Control Testing (X1) on the Quality of Financial Reports (X2)**

- $H_0 : \beta 2 = 0$ , Internal Control has no significant effect on the Quality of Financial Reports.

- $H_0 : \beta 2 \neq 0$ , Internal Control has a significant effect on the Quality of Financial Reports.
- Test Criteria:
- $t_{count} < t_{table}$  = there is no influence between internal control and the quality of financial reports.
  - $t_{count} > t_{table}$  = there is an influence between internal control and the quality of financial reports.

Then determine  $t_{table} = \alpha / 2 ; nk-1 = 0.05/2 ; 32-2-1 = 0.025 ; 29$ . Based on the table above, the calculated t value for internal control is 3.878 with a t table value of 2.045. So the calculated t value is  $3.878 > t_{table\ value} 2.045$ , which means that  $H_0$  is rejected and  $H_1$  is accepted. The conclusion is that internal control (X2) influences the quality of financial reports (Y) in State-Owned Enterprises.

**DISCUSSION**

Based on the results of research on State-Owned Enterprises, the results show that the effect of implementing an accounting information system has a significant effect on the quality of financial reports. This is supported by the calculated t value  $> t_{table}$  with a value of  $2.802 > 2.045$  with a significant value of

The implementation of an accounting information system is measured by 5 indicators, namely accounting information reflecting the conditions and situations that occur, protection of sensitive information, accuracy and completeness of information, validity and applicable regulations and expectations. Based on the total score of respondents' answers from the recapitulation of respondents' responses regarding the implementation of accounting information systems in State-Owned Enterprises, it can be concluded that it is good, which means that State-Owned Enterprises have implemented accounting information systems well but are not yet perfect.

The results of testing the coefficient of determination of the application of accounting information systems on the quality of financial reports are 0.551 or 55.1 and the remaining 44.9% is influenced by other factors not examined.

This is because there are findings in the application of accounting information systems, namely as follows:

In the *confidential dimension*, the highest score obtained was 144 out of 670 or 21% with a gap of 10%. It can be said that the implementation of the accounting information system in the company is good by implementing the protection or security provided for sensitive information where the company has implemented a security system for the company's accounting information system data and is protected from unauthorized parties.

The integrity dimension with a score obtained was 137 or 20.4% with a gap of 14.4%. It can be said that the implementation of the accounting information system is considered good by implementing the presentation of data that is presented accurately and completely.

The integrity dimension with the lowest score obtained was 119 out of 670 or 17.8% with a gap of 25.6% in the indicators of applicable regulations and expectations. It can be said that the implementation of accounting information systems in companies is still not optimal in complying with applicable regulations and expectations, which will result in a lack of responsibility towards both internal and external parties of the company organization.

In the accuracy dimension with the second lowest score after the integrity dimension in indicators of conditions and

situations that occur, namely 134 or 20% with a gap of 16.3%, namely in indicators of conditions and situations that occur, it can be said that the implementation of the accounting information system, although good, is still not yet optimal in implementing an accounting information system that suits the conditions and situations that occur.

### CONCLUSION

The results of research conducted on State-Owned Enterprises regarding the Implementation of Accounting Information Systems and Internal Control on the Quality of Financial Reports, the author concludes:

1. The implementation of an accounting information system affects the quality of financial reports in State-Owned Enterprises. This is influenced by the *confidential dimension* that the implementation of the accounting information system in the company is good by implementing the protection or security provided for sensitive information. Where by applying protection or security to the accounting information system in a company, which means that the information is protected from unauthorized and irresponsible parties, so that the data in the presentation of financial reports within materiality and cost limits is also safe from unauthorized parties.
1. Based on the research results, the application of accounting information systems, especially in the integrity dimension, is still not optimal, namely in one of the following dimensions and indicators:
  - a. Integrity dimensions are indicators of applicable regulations and expectations, companies should further maximize the process of implementing accounting information systems within the company so that they can comply with applicable regulations and expectations so that they can instill good responsibility towards both internal and external parties within the company.
  - b. Accurate dimensions of indicators of conditions and situations that occur are not fully optimal. Companies should maximize information that reflects the actual situation so that the data is considered more accurate.

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