

# THE INFLUENCE OF THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS AND TOP MANAGEMENT SUPPORT ON THE QUALITY OF FINANCIAL STATEMENTS

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**Abstract** This study aims to determine the effect of accounting information systems and top management support on the quality of financial reports. The purpose of this research is the author is to analyze and obtain empirical evidence of the influence of the quality of accounting information systems and top management support on the quality of financial reports. The population of this research is in the section of the Directorate of Financial Services and BUMN at the Ministry of National Development Planning/Bappenas. The research sample used was 40 people with data sources obtained through the results of filling out a questionnaire. The sampling method and the data used are primary data, using SPSS version 23 data processing. The results showed that the quality of the accounting information system and top management support had an effect on the quality report.

## 1 INTRODUCTION

Developments and progress in the public sector in Indonesia at this time are marked by the strengthening of accountability demands on public institutions, both in the central government and those in the regions.

In general, the company's financial statements function as a medium of information. Especially in informing about the financial condition of a company so that it is known by interested parties and has the right to do so. Seeing the importance of financial statements in assessing the health of the company, the financial statements must be prepared carefully and free from bias (prejudice).

The current phenomenon, due to increasingly fierce competition in the current era of globalization, makes a company or an organization highly dependent on information systems that have the ability to operate effectively. Because payroll in a company or organization whose activities are repeated every month and one of the most important things and can pose a risk of possible fraud, manipulate financial statements and fraud that causes large losses to the company. For this reason, it is necessary to have a quality accounting information system as well as top management payroll support that is well designed and implemented in order to produce reliable information for the company, to be timely, more efficient and more effective.

Phenomenon at PT. Pawnshops are currently less effective in their payroll procedures. The network is less than optimal so that it causes delays in inputting data, lack of upgrading the existing system so that it becomes less good and less controlled. The existence of inaccuracies in inputting data so that it can hinder the process of paying employee salaries and delays in the documents used as the basis for reporting, and causing the reliability of the quality of the financial reports to be doubtful and of less quality (Source: PT. Pegadaian (Persero)).

PT Asuransi Jiwasraya does window dressing or engineering accounting for financial statements. The report also stated that in 2017 Jiwasraya received an adverse or unfair opinion. The opinion was given because there was a shortage of reserves of Rp. 7.7 trillion. If the backup is carried out according to the provisions it should be, the company suffers a loss (Agung, 2020).

Several studies have shown that the quality of accounting information systems affects the quality of financial reports (Taufik et al, 2012; Untary, 2015; Dela Agustin, 2019; Almuntahanah and Samukri, 2019; Rio and Samukri, 2020). In addition to the quality of accounting information systems, Dewi Sulistyowati et al (2017) Nurhayati (2017); Tri Wahyuni (2018); Kurniawati (2018); Gumilar (2019) shows that top management support affects the quality of financial reports. Different things were stated by Alfiani (2017), that top management support has no effect on the quality of financial reports.

This is different from previous research conducted by Setyowati and Isthika (2014), which revealed that the use of regional financial accounting information systems had no effect on improving the quality of regional financial reports in Semarang City.

Based on the opinions of experts, phenomena, and previous research, the researcher intends to conduct research on the Effect of Quality Accounting Information Systems and Top Management Support on the Quality of Financial Statements.

## 2 LITERATURE REVIEW

### **Accounting information system**

According to Krismiaji (2010) what is meant by an accounting information system is a system that processes data and transactions to produce useful information for planning, controlling and operating a business. In a company, the application of accounting information systems has a relationship with systems that are larger or smaller.

According to Arlis Dewi et al (2019), the accounting information system is information generated from an existing accounting information system within the company, then the resulting accounting information is useful for accounting information systems. Such as various types of reports must provide a description of the company's operational activities that are accurate, complete and timely.

According to Marzuki (2012:2) accounting information systems are useful to support the company's daily activities, support the decision-making process and help fulfill the company's management responsibilities. The information system acts as a safeguard for the company's assets with the existence of elements of control or checking in the accounting system, various frauds, irregularities and errors can be avoided or tracked so that they can be corrected. The purpose of the accounting system according to Mulyadi (2016:15):

1. To provide information for the management of new business activities.
2. To improve the information generated by the existing system.
3. To improve accounting control and internal checking.
4. To complete clerical costs in maintaining accounting records.

### **Quality of Accounting Information System**

According to Azhar Susanto (2013: 14) the quality of accounting information systems is the integration of all elements and sub-elements related in forming an accounting information system to produce quality information. These integrated elements are also referred to as components of an accounting information system consisting of hardware, software, brainware, procedures, databases and communication networks. In line with Azhar Susanto, Sacer et al stated that the quality of accounting information systems is the integration of various components of accounting information systems, namely hardware, software, brainware, telecommunications networks, and quality databases, as well as quality of work and satisfaction of users (Sacer et al. , 2006: 62).

### **Top Management Support**

Top management support according to Hashmi in Septianingrum (2014) is the party responsible for providing instructions for various information system activities in determining the success of all activities related to information systems.

### **Financial Report Quality**

Drama (2014) that the quality of financial reports can be said to be good if the information presented in the financial statements is easy to understand, and meets the needs of the users in making decisions, from misleading understanding, material errors and reliable, so that the financial statements are reliable, so that the financial statements can be relied on. These financial statements can be compared with previous periods.

According to the Statement of Financial Accounting Standards (PSAK) 2015 No.1 a good financial report has the following criteria:

1. Understandable
2. Relevant
3. Reliability

#### 4. Comparability

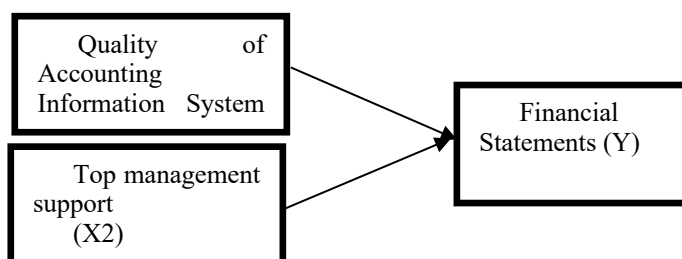
##### Research Framework

Whether or not the quality of the accounting information system will affect the quality of the financial statements themselves, where financial statements are part of the financial reporting process, complete financial statements usually include a balance sheet, income statement, and statement of financial position (which are presented in various ways, such as, for example, as a cash flow report, or fund flow report (Yuhanis Ladewi, 2017: 111). Financial accounting information systems collect and convert data into financial accounting information through a quality process (Gelinas and Dull, 2008: 17). Furthermore, the quality of financial accounting information systems shows the quality of processing in financial accounting information systems (Gorla and Wong, 2010).Silviana (2013) emphasizes that one of the supporting factors in producing quality financial reports is an accounting information system, where financial statements are generated from a process based on good input. , good process, and output That's not good. These three aspects must be integrated and sustainable as the foundation of a good financial reporting system.

##### Research Design

The design of this research is attached in Figure 1 below:

**Figure 1. Research Design**



Hypothesis:

H1 : Quality of Accounting Information System affects the Quality of Financial Statements

H2 : Top Management Support Affects the Quality of Financial Reports

### 3 METHODOLOGY

This research was conducted at the Ministry of National Development Planning/Bappenas. This study uses quantitative research with a causal approach which aims to examine the effect of one or several variables (independent variables) on other variables (dependent variables). This researcher takes the quality of accounting information systems and top management support as independent variables on the quality of financial statements as the dependent variable.

The population of this research is employees at the Ministry of National Development Planning/Bappenas at the Directorate of Financial Services and BUMN, totaling 40 employees.

### 4 FINDINGS AND DISCUSSION

#### Characteristics of Respondents

The research data was obtained by distributing questionnaires to respondents at the Ministry of National Development Planning/Bappenas, Directorate of Financial Services and BUMN. Questionnaires were distributed to 40 employees.

## a) Characteristics of respondents by gender

**Tabel 3.1**  
**Respondent Gender Group**

No	Gender	Quantity	Percentage
1	Laki-laki	19	47%
2	Perempuan	21	53%
<b>Quantity</b>		40	100%

Source : Data kuesioner diolah years 2021

## b) Characteristics of respondents based on the age of respondents umur

**Tabel 3.2**  
**Respondent Age Group**

No	Age	Quantity	percentage
1	20-25	20	50%
2	26-30	9	22%
3	31-35	8	20%
4	others	3	8%
<b>Quantity</b>		40	100%

Source : Data kuesioner diolah years 2021

## c) Characteristics of respondents based on the last education of respondents terakhir

**Tabel 3.3**  
**Respondent's Last Education Group**

No	Education level	Quantity	Presentase
1	SMA/SMK Sederajat	4	10%
2	D3	8	20%
3	S1	26	65%
4	S2	2	5%
<b>Quantity</b>		40	100%

Source : data processed 2021

## d) Characteristics of respondents based on the respondent's length of service

**Tabel 3.4**  
**Respondents Working Long Group**

No	Length of work	quantity	Percentage
1	≤ 5 Years	29	73%
2	6 s/d 10 Years	10	25%
3	11 s/d 15 Years	1	2%
<b>Quantity</b>		40	100%

Source : Data processed 2021

### Descriptive statistics

In this study, the number of employees of the company 45 based on the calculation of the Slovin formula which became the sample was 40 employees. Research variables include Quality of

Accounting Information Systems, Top Management Support and Quality of Financial Reports. This analysis is divided into 2 parts, the first part describes qualitative analysis using descriptive statistics that will discuss the distribution of data, and the second part describes the results of data processing. The data processing uses SPSS version 23.

### Validity and Reliability Test

#### Test Validity

**Tabel 4.1 Validity Test Results**

Item	Variable	r	r-(df=N-2)	desc
X1.1	Quality of Accounting Information System	0,905	0,312	Valid
X1.2		0,957	0,312	Valid
X1.3		0,982	0,312	Valid
X1.4		0,860	0,312	Valid
X1.5		0,946	0,312	Valid
X2.1	Top management support (X2)	0,932	0,312	Valid
X2.2		0,899	0,312	Valid
X2.3		0,934	0,312	Valid
X2.4		0,952	0,312	Valid
X2.5		0,949	0,312	Valid
Y.1	Financial Statements (Y)	0,909	0,312	Valid
Y.2		0,888	0,312	Valid
Y.3		0,930	0,312	Valid
Y.4		0,958	0,312	Valid
Y.5		0,956	0,312	Valid
Y.6		0,936	0,312	Valid

**Source:** data processed 2021

Based on Table 4.1, it can be stated that all statements are valid because they have a correlation value above the r-table value of  $N_{40} = 0.312$  ( $df = 40 - 2 = 38$ ) which shows a number of 0.312 or has a significant value for all statement items below 5%. Thus, the statement used in the instrument is significant and has construct validity or there is internal consistency, which means that the data obtained is valid and can be used for research.

### Reliability Test

**Tabel 4.2 Reliability Test Results**

Variabel	Quantity	Cronbach's Alpha ( $\alpha$ )	Nilai Cronbach's Alpha ( $\alpha$ )	desc
Accounting information system	5	0,960	0,600	Reliabel
Top Management Support	5	0,961	0,600	Reliabel
Financial Report Quality	6	0,968	0,600	Reliabel

**Source:** data processed

Based on reliability testing in the research on the quality of accounting information systems on company performance, it shows that the statement instrument is declared reliable, because Cronbach' alpha ( $\alpha$ ) 0.6

### Simple Linear Regression Equation Model Tabel 4.3 Simple Linear Regression Test Results

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,126	2,648		,425	,673		
Quantity X1	,383	,144	,337	2,664	,011	,454	2,201
Quantity X2	,794	,175	,575	4,548	,000	,454	2,201

a. Dependent Variable: Quantity Y

**Source:** Data processed, 2021

#### Hypothesis test

Based on the values of the regression coefficients and constants in table 4.3 above, the regression line can be expressed in the equation  $Y = a + bX$  or  $Y = 1.126 + 0.383X$

The regression coefficient value of the quality of the accounting information system of 0.383 indicates that there is a positive influence between the variables of the quality of the accounting information system (X1) on the quality of financial statements (Y) of 0.383. Thus, if the accounting information system quality variable (X1) increases by 1 unit, then the financial report quality variable (Y) will increase by 0.383. The top management support variable (X2) increases by 1 unit, then the financial report quality variable (Y) will increase by 0.794.

#### Coefficient of Determination

From the results of SPSS 23 output, it can be seen the relationship between the independent variable (Quality of Accounting Information Systems and Top Management Support) and the dependent variable (Quality of Financial Statements), as shown below:

**Tabel 4.4. Coefficient of Determination Test Results**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,855 <sup>a</sup>	,731	,716	2,772

a. Predictors: (Constant), QuantityX2, QuantityX1

b. Dependent Variable: Quantity Y

**Source:** Data primer diolah, 2021

The correlation coefficient (R) of 0.855 indicates that the degree of relationship (correlation) between the independent variable and the dependent variable is 85.5%. This means that the quality of the accounting information system at the Ministry of National Development Planning/Bappenas, the Directorate of Financial Services and BUMN is closely related to the factors of the Quality of Accounting Information System (X). Furthermore, the coefficient of determination (R<sup>2</sup>) is 0.731, which means that 73.1% of Financial Report Quality is influenced by the variables of Accounting Information System Quality and Top Management Support (X). While the rest is influenced by other variables that are not used in this study

## 5 CONCLUSION

This study aims to determine whether the application of accounting information systems has a positive and significant effect on the quality of financial reports at the Ministry of National Development Planning/Bappenas Directorate of Financial Services and SOEs. Based on research conducted on the influence of the quality of accounting information systems and top management support on the quality of financial reports, it can be concluded that the Ministry of National Development Planning/Bappenas Directorate of Financial Services and SOEs has implemented an accounting information system and top management support properly and the quality of financial reports at the Ministry of National Development Planning/Bappenas Directorate of Financial Services and BUMN has good quality. Accounting information systems and top management support have a positive and positive effect on the quality of financial reports. The results of this study indicate that the implementation of an accounting information system properly and correctly can improve the quality of financial reports.

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