



## THE EFFECT OF UTILIZATION OF ACCOUNTING INFORMATION SYSTEMS AND QUALITY OF HUMAN RESOURCES ON THE QUALITY OF FINANCIAL REPORTS

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### Abstract

*Human resource management encompasses all managerial choices and activities that have a direct impact on human capital. Human resource management is required to maximize the effectiveness of an organization's human resources. The purpose of this study is to determine the influence of Accounting Information System utilization and human resource quality on the quality of financial reports. For the 2018-2020 timeframe, this research will focus on Sahabat Agro Group Ltd, an oil palm plantation company. Primary data were collected using questionnaires with a total of 36 samples. In this study, descriptive statistics, validity and reliability tests, classical assumption tests, and hypothesis testing are used in the analysis. The findings indicate that while the deployment of accounting information systems improves the quality of financial reports, the quality of human resources improves the quality of financial reports. Simultaneous usage of accounting information systems with high-quality human resources, on the other hand, improves the quality of financial reporting.*

*Keywords: Accounting Information System, Human Resources, Quality of Financial Reports, Internal Control System.*

### INTRODUCTION

The rapid development of the times, technology and the economy today causes high competition in the world of economy and business. Every company, including oil palm plantation companies, is required to adapt to a very competitive environment and be able to understand the threats that exist. To achieve the provision of information, companies as business people must understand what an accounting information system is for the availability of company information that is not only fast and timely but also quality in the results. This study reviews the quality of financial reports using research objects from local governments. The right information system is expected to assist and expedite the process of reliability of regional financial reporting, so as to produce good and quality financial reports<sup>1</sup>. The company is expected to improve the quality of its

annual report so that it has character and is able to compete more broadly . In addition, the Financial Transaction Reports and Analysis Center (PPATK) also hopes that the submission of financial reports will be further improved in order to prevent money laundering which is increasingly complex and hidden and undetected. The importance of the quality of financial reports, especially in oil palm plantation companies, as a means to account for what managers do on the owner's resources. One of the important parameters in the financial statements used to measure management performance is earnings.

Financial reports of sufficient quality are the fundamental tool for revealing an organization's business and financial operational situations. Additionally, financial reports serve as the primary vehicle for communicating financial information to outside parties. When evaluating a company's financial performance, investors must constantly attempt to understand the company's financial capabilities in order to make use of the financial statements' information. According to Panjaitan (2017), human resource (HR) competency has a substantial impact on the value of information and the quality of financial reports<sup>2</sup>. Apart from human resource quality, Zulfah et al. (2017) asserted that the accounting information system has a major impact on the quality of financial reporting.

Local governments must have a dependable accounting system in order to create financial reports that are relevant, credible, and trustworthy. A weak accounting system results in less reliable and relevant financial reports for decision making, and hence the adoption of a weak regional financial accounting system results in poor financial report quality as well. This is further corroborated by Zulfah et al(2017) .'s research, which found that accounting information systems have a considerable impact on the quality of financial reporting. An organization uses an accounting information system to perform its function of producing accounting information that is relevant, reliable, comparable, and intelligible. A properly configured accounting information system may generate a high-quality financial report that contains a wealth of information for decision makers. This means that implementing information systems has the potential to significantly improve the quality of financial reports. Documents or forms and reports are the most influential factors in the utilization of accounting information systems.

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<sup>1</sup> Inayati, Siti Reuni. "Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Pengawasan Keuangan Daerah terhadap Keandalan Penyajian Laporan Keuangan Pemerintah Daerah (Studi pada SKPD Pemerintah Kabupaten Lombok Timur)." *Journal Ilmiah Rinjani: Media Informasi Ilmiah Universitas Gunung Rinjani* 6.1 (2018): 174-186.

<sup>2</sup> Panjaitan, Maludin. "Pengaruh Pengembangan Sumber Daya Manusia terhadap Kinerja Pegawai PT. Indojoya Agrinusa." *Jurnal Ilmiah METHONOMI* 3.2 (2017): 7-15

effectiveness of an organization's human resources. The objective is to establish an efficient work unit organization. Sumaryati concluded that, based on data analysis, the variable of human resource competence (HR) had an effect on the quality of the Grobogan district government's financial reports, with the results indicating that HR competence had a significant effect on the quality of regional financial reports and resources. Human resources have a favorable effect on the financial reporting dependability of local governments, and this research serves as the author's reference journal. The success of a company is directly related to the caliber of its people. HR will function optimally if the organization can assist them in advancing their careers by examining their competencies. Competency-based human resource development increases employee productivity, which results in a greater quality of work and increased customer satisfaction, which benefits the firm more.

Previous research on the quality of financial reports used a lot of research objects from local governments. The author wants to re-examine the quality of financial reports. However, what distinguishes this research from previous research is the selection of research objects from plantation companies, namely Sahabat Agro Group Ltd. Sahabat Agro Group Ltd. was chosen because this company is an oil palm plantation company that carries out operational activities in terms of harvesting, factory maintenance, transportation & weighing of fresh fruit bunches, use of fertilizer supplies, use of oil, use of vehicle spare parts and units. With a variety of operational activities, it is possible for problems to arise that can cause financial reports to be not on time and reduce their reliability.

The purpose of this study is to examine whether there is an effect that appears on the quality of financial reports from the use of accounting information systems and the quality of human resources. The benefits of research are to provide awareness about the importance of accounting information systems and human resources on the quality of financial reports.

## **LITERATURE REVIEW**

### **1. Agency Theory**

Agency theory is a contract-based connection between members of a business, namely between the principle (owner) and agent (agent) as the primary players. Meanwhile, agency theory is a notion that emerges when business activities are not always conducted directly by the entity's owner and are delegated to an agent. The assumption of agency theory is that each individual is driven entirely by his or her own interests, resulting in a conflict of interest between the principal and the agent. According to agency theory, there is a correlation between the utilization of accounting information systems and the quality of financial statements. Whereas, it

is intended that by implementing a sound accounting information system, complete disclosure will be improved, preventing knowledge asymmetry between the agent and the principal. When knowledge asymmetry between agents and principals is eliminated or reduced, the quality of financial statements improves. Asymmetry in information is one of the impediments that occur between the agent and the principal. Asymmetry of information refers to a situation in which managers have access to information about a company's prospects that is not owned by third parties<sup>3</sup>.

## **2. Information Decision Usefulness Theory**

To prepare for the FASB conceptual framework, particularly the United States' Statement of Financial Accounting Concept (SFAC), it has been used as a reference since 1954, when it was first published as the Theory of Usefulness of Accounting Information Decisions. In order to make accounting information decisions helpful, the idea of accounting information decision usefulness has components that need to be considered by presenters of accounting information. There are three levels of accounting information quality: main, content, and secondary. SFAC No. 2 on the Qualitative Characteristic of Accounting Information outlines this hierarchy. Value relevance and value reliability are the two most important characteristics of relevant information for economic decision makers. The two most important characteristics that make accounting data relevant for decision-making are value relevance and reliability. When information has the power to influence users' decisions, it is said to have high value relevance. In other words, dependability is the ability to provide evidence that the information being presented is accurate and free of prejudice or inaccuracy.

## **3. Accounting information system**

According to Lauhery, accounting information systems can be defined as a form of accounting information system that concentrates on the process of making, presenting, and improving information to the authorities managing business activities to be used as the basis for policy making<sup>4</sup>. Accounts receivables and payables are two examples of accounting information systems, according to Turner, which is a process, operation or system that collects, records, processes and summarizes accounting data from business processes. summaries of financial information for both internal and external audiences<sup>5</sup>.

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<sup>3</sup> Gusherinsya, Rio, and Samukri Samukri. "Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan." *Jurnal Akuntansi* 9.1 (2020): 58-68

<sup>4</sup> Leuhery, Ferdy. "Pengaruh Kualitas Sumber Daya Manusia, Disiplin Kerja, Dan Pengembangan Karir Terhadap Prestasi Kerja Pegawai Dinas Perhubungan Provinsi Maluku." *Soso-Q: Jurnal Manajemen* 6.1 (2018): 118-133

<sup>5</sup> Turner. "Pengaruh Penerapan Sistem Informasi Akuntansi, Pemanfaatan Teknologi Informasi Terhadap Tingkat Kepercayaan Konsumen Pada Pembelajaran Online". *Ilmiah Indonesia*, 3. 7 (2017): 54-65.

Accounting information system is an activity to process data in a system that identifies, collects, records, stores, and processes data to produce information that is used by internal and external users as decision making material<sup>6</sup>.

#### **4. Quality of Human Resources**

Personnel resources (HR) are defined by Aisyah as those departments responsible for putting together strategies for acquiring new employees as well as maintaining and terminating those already employed in order to meet the organization's goals<sup>7</sup>. Human resources, according to Iskarim, are the organization's existing human resources put to use through the functions of human resource planning, human resource development, recruitment and selection, career planning & development, occupational safety and health, compensation, welfare and industrial relations. Human resource management (HR) is an innate human skill that is influenced by both mental and physical strength. There is a great deal of emphasis on human resources or human beings in the many activities that take place. Even though the current equipment is quite advanced, without quality human resources, it will be of no value. Thought power is the basic capital that is brought from birth, while knowledge can be gained from business (learning and training). The IQ and Emotional Quality of a person can be used to gauge their intellect (EQ).

The quality of human resources is a workforce who has physical, intellectual (knowledge) and psychological (mental) abilities to complete their work and develop themselves to achieve success<sup>8</sup>.

#### **5. Financial Report Quality**

Simply financial statements are reports that show the company's current financial condition or future periods. The purpose and objectives of the financial statements indicate the company's financial condition. Another understanding according to PSAK No.1 (2015) financial statements is a structured presentation of the financial position and financial performance of an entity. The accounting process starts from the proof of the transaction, then it is recorded in a daily called a journal, then periodically from the journals it is grouped into a ledger according to the transaction, and the last stage and the accounting process is the preparation of financial statements. Financial statements are the result of an accounting process that contains information about a company's

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<sup>6</sup> Susanto, Azhar. "Sistem Informasi Akuntansi: Pemahaman Konsep Secara Terpadu." (2017).

<sup>7</sup> Aisyah, Merisa Fajar, et al. "Kualitas Sumber Daya Manusia, Profesionalisme Kerja, Dan Komitmen Sebagai Faktor Pendukung Peningkatan Kinerja Karyawan PDAM Kabupaten Jember." *E-Journal Ekonomi Bisnis Dan Akuntansi* 4.1 (2017): 131-135

<sup>8</sup> Riniwati, Harsuko. *Manajemen Sumberdaya Manusia: Aktivitas Utama dan Pengembangan SDM*. Universitas Brawijaya Press, 2016

finances in a certain period that is used to describe the company's performance and as a communication tool for interested parties, as well as an indicator tool in decision making<sup>9</sup>.

Quality financial reports can be measured by quality standards that must be met, namely: easy to understand, relevant, reliable, comparable, neutral, timely, and complete.

## RESEARCH METHOD

Financial reporting quality is a dependent variable in this study, which includes two independent variables, the utilization of accounting information systems and the quality of human resources. The research design that the authors set is a causal research design. This research design has the aim of proving the relationship between the variables studied. In this study, data collection was carried out by means of a questionnaire, the data collected in this study was used to test hypotheses or answer questions that had been formulated.

## RESULT AND DISCUSSION

### 1. Descriptive Analysis

**Table 1.** Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Information System (X1)	36	43.00	60.00	50,5278	3.18466
Quality of Human Resources (X2)	36	34.00	50.00	41,1111	3.12390
Financial Report Quality (Y)	36	43.00	60.00	50,6667	3.53755
Valid N (listwise)	36				

Source: data proceed

Based on the results of descriptive statistical tests showed that the data analyzed were 36 respondents. The accounting information system utilization variable has a minimum value of 43.00 and a maximum value of 60.00, while the mean value of 50.5278 and standard deviation of 3.18466 show that this data is of high quality, since the standard deviation is less than the mean value. The variable human resource quality has a minimum value of 34.00 and a maximum value of 50.00, while the mean value of 41.1111 and standard deviation of 3.12390 suggest that this data is of high quality, as the standard deviation is less than the mean value. The financial report quality variable has a minimum value of 43.00 and a maximum value of 60.00, while the mean value of 50.6667 and standard deviation of 3.53755 suggest that this data is of high quality, as the standard deviation is less than the mean.

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<sup>9</sup> Tawaqal, Irzal, and Suparno Suparno. "Pengaruh Penerapan Sistem Informasi Akuntansi, Sistem Pengendalian Internal, dan Kompetensi Sumber Daya Manusia terhadap Kualitas Laporan Keuangan Satuan Kerja Perangkat Daerah di Pemerintah Kota Banda Aceh." *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi* 2.4 (2017): 125-135

## 2. Validity and Reliability Test

Based on the results of the validity test,  $df$  equals  $N - 2$ . Where  $N$  is the size of the sample. Given that the data's  $R$ -table value is 36, the value of  $df$  ( $n-2$ ) =  $36 - 2 = 34$  with a 5% significance level is 0.3388. If  $R$ -count  $>$   $R$ -table, it is said to be legitimate. According to the validity test results, the  $R$ -calculated variables for the use of accounting information systems (AIS), the quality of human resources (HR), and the quality of financial reports all had values greater than  $R$ table. Thus, the research variable statement as a whole is valid.

The reliability test of the instrument was used to determine the strength of the correlation of the items in the questionnaire. A variable is said to be reliable if Cronbach's Alpha on each variable  $>$  0.60.

**Table 2.** Reliability Test Results

Variable	Alpha	Cronbach's Alpha	Keterangan
Accounting Information System (X1)	0.945	0.60	Reliable
Quality of Human Resources (X2)	0.903	0.60	Reliable
Financial Report Quality (Y)	0.917	0.60	Reliable

Source: data proceed

Based on the table above, the results of the reliability test show that all variables have a large enough alpha coefficient, which is above 0.60, so it can be said that all variables from the questionnaire are reliable.

## 3. Classic assumption test

**Table 3.** Classic Assumption Test Results

No	Test	Indicator	Results	Information
1	Normality test	Asymp.Sig (2-tailed)	0.200	Normal Distributed
2	Multicollinearity Test	VIF/ Tolerance	AIS = 1.322 / 0.757 QHR = 1.322 / 0.757	Multicollinearity does not occur
3	Heteroscedasticity Test	Asymp.Sig (2-tailed)	AIS = 0.595 QHR = 0.053	Heteroscedasticity does not occur
4	Autocorrelation Test	Durbin Watson	$1.587 < 2.103 < 2.413$	There is no autocorrelation

Source: data proceed

Based on the results of the research above, the normality test using the Asymp.Sig (2-tailed) indicator is 0.200 ( $>$ 0.05), which means that the distribution of data in the study is normal. The results of the multicollinearity test show that the VIF value  $<$  10.00 and the tolerance score  $>$  0.100 indicates that each independent variable is not connected to each other, thus this test shows that there is no multicollinearity. The results of the heteroscedasticity test are known that all the

significance values of the glacier test results are  $> 0.05$ , then the data is declared to have no symptoms of heteroscedasticity. The results of the autocorrelation test show that Durbin Watson is 2.103. This value is compared with the value of the Durbin Watson table with a significance level of 5%. The number of samples in the study were 36 respondents and the number of independent variables was 2 ( $k = 2$ ), so from the Durbin-Watson table, the value of  $dU = 1.587$ . So  $4-dU$  ( $4-1.587=2.413$ ), based on these data, it can be concluded that if  $dU < \text{DurbinWatson} < 4-dU$  or  $1.587 < 2.103 < 2.413$ , there is no autocorrelation symptom..

#### 4. Multiple Linear Regression Analysis

Based on the test results using the multiple linear regression method, the following regression equation is obtained:

$$\text{FRQ} = 11.082 + 00.520 (\text{AIS}) + 00.376 (\text{QHR}) + e$$

The constant value in the regression equation is 11.082, so it can be interpreted that if the utilization of the Accounting Information System (AIS) and the quality of Human Resources (HR) are equal to zero, then the constant value of the quality of financial statements is 11.082. This equation has a positive value on the coefficient (AIS) of 0.520, which means that if the SIA is increased to one unit, the quality of financial statements will increase by 0.520. Meanwhile, (*SDM*) has a positive value of 0.376, meaning that if the value of the HR ratio is increased by one unit, the quality of financial reports will increase by 0.376.

#### 5. Hypothesis testing

**Table 4.** Hypothesis Test Results

No	Test	Indicator	Result	Information
1	Simultaneous Significance Test (F Test)	Asymp. Sig (2-tailed)	0,000	Significant Influence
2	Partial Significance Test (T Test)	Asymp. Sig (2-tailed)	AIS = 0.004 QHR = 0.030	Take effect Take effect
3	Coefficient of Determination Test	Adjusted R Square	0,435	The level of influence of the variable x on y

Source: data proceed

Based on the table of F test results above, which is 0.000, it means that it can be concluded that the significance value has been fulfilled, because  $0.000 < 0.05$ , it can be concluded that the variables of accounting information system utilization and the quality of human resources together have a significant influence on the quality of financial reports, so the hypothesis 3 accepted.



Then, the results of the T test are accepted if the partial significant value on the variable  $< 0.05$ . In the table above, the accounting information system variable has a significance value of 0.004, which means that the AIS variable affects the quality of financial reports ( $0.004 < 0.05$ ), so hypothesis 1 is accepted. Next, the human resource variable has a significance value of 0.030, which means that the AIS variable affects the quality of financial reports ( $0.030 < 0.05$ ), so hypothesis 2 is accepted.

According to the study's findings, the coefficient of determination is 0.435, indicating that the utilization of accounting information systems and the quality of human resources influence the quality of financial reports by 43.5 percent. 56.5 percent is influenced by variables other than the independent variables examined.

#### **6. The Effect of Utilization of Accounting Information Systems on the Quality of Financial Reports**

This hypothesis is accepted, and the implementation of accounting information systems has a favorable and significant impact on Sahabat of Agro Group's financial reporting quality for the years 2018-2020. After sending questionnaires to Sahabat Agro Group's employees, it was revealed that accounting information systems can explain their impact on financial reporting quality. From descriptive analysis, accounting information system indicators in the form of efficiency, ease of access, and integration have a fairly high average score of 50.5 out of a total score of 60 or 84%, while the quality of financial reports has an average value of 50.7 of the total score of 60 or 84%. This means that at Sahabat Agro Group Ltd in collecting and storing all transaction activity data that has occurred is quite good and the company has a well-integrated income and expenditure cycle which results in the financial statements produced being informative, reliable, complete, and easily understood by the recipients. information.

The results of this study are in accordance with agency theory regarding the relationship between the use of accounting information systems and the quality of financial reports, where in utilizing accounting information systems, management must be responsible so that there is no misuse of the information system. In order for the benefits and objectives of the presentation of financial statements to be fulfilled, the information presented must be useful information for those interested in the information. Information will be useful if the information can be understood and used by users and information is also useful if users trust the information<sup>10</sup>. A method based on good input, a good process, and a good output is what's required to make financial statements,

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<sup>10</sup> Gusherinsya, Rio, and Samukri Samukri. "Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan." *Jurnal Akuntansi* 9.1 (2020): 58-68.

according to Tawaqal & Suparno. In order to collect high-quality data, a sound financial reporting system must incorporate and maintain these three components.

Accounting information systems and financial reporting quality have been shown to have a beneficial association, according to Zulfah's previous research. It has been found by other researchers that accounting information systems have little effect on financial reporting quality, contrary to Sumayati's findings<sup>11</sup>.

#### **7. The Influence of the Quality of Human Resources on the Quality of Financial Reports**

Based on the results of the research the second hypothesis is accepted, the quality of human resources has a positive and significant effect on the quality of financial reports at Sahabat Agro Group for the 2018-2020 period. Based on the results of descriptive analysis of human resource indicators in the form of: intelligence; integrity, level of faith, and discipline; and skills, productivity, and skills have an average score of 41.1 out of a total score of 50 or 82%, while the quality of financial reports has an average score of 50.7 out of a total score of 60 or 84%. It shows at Sahabat Agro Group Ltd has placed employees in the finance, accounting, tax and internal audit divisions in accordance with the competencies and skills required, so that the quality of human resources can reflect the success rate of the quality of the financial reports produced. The higher the quality of human resources, the better the quality of financial reporting. Compelling human resources reduce the time it takes to compile financial statements since they are familiar with the tasks at hand and know exactly what needs to be done in order for the financial statements to be ready on time.

This research is in line with agency theory where there is a relationship between shareholders as principals and management as agents, so that good quality human resources are needed. Management must be responsible so that the disclosure of all activities is the responsibility of management to shareholders<sup>12</sup>. Pujanira & Taman (2017) found that the better the quality of human resources, the better the quality of financial reports. This study is consistent with their findings. The quality of financial reports is influenced by the capacities of employees in terms of their knowledge, skills, and attitudes in completing their work so that they can meet their objectives. They will be able to get the job done quickly and effectively if they have the right

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<sup>11</sup> Sumaryati, Anna, Eka Praptika Novitasari, and Zaky Machmuddah. "Accounting Information System, Internal Control System, Human Resource Competency and Quality of Local Government Financial Statements in Indonesia." *The Journal of Asian Finance, Economics, and Business* 7.10 (2020): 795-802.

<sup>12</sup> Trisnawati, Ni Nyoman, and Dewa Nyoman Wiratmaja. "Pengaruh Kualitas Sumber Daya Manusia dan Sistem Pengendalian Intern pada Kualitas Laporan Keuangan Pemerintah Daerah." *E-Jurnal Akuntansi Universitas Udayana, ISSN* (2018): 2302-8556.

people on the job. In order for financial reporting to be completed on time, there must be a sufficient number of qualified employees<sup>13</sup>.

#### **8. Effect of Utilization of Accounting Information Systems, Quality of Human Resources on Quality of Financial Reports**

According to the third hypothesis, the quality of financial reports is influenced by both the utilization of accounting information systems and the quality of human resources. Using data systems and a high quality of human resources both contribute to the quality of financial reports, according to the results of the test. Wulandari & Octaviani's findings are consistent with this study's findings<sup>14</sup> which shows that the use of accounting information systems can enhance the quality of financial reports, as well as the findings of Inayati & Reuni's (2018) study, which shows that the implementation of the accounting function will be hampered if the human resources who implement the accounting system do not have the required quality<sup>15</sup>. The quality of financial reporting information will be affected by the efficiency, accessibility, and integration of accounting information systems and competent human resources with experience in their respective sectors.

#### **CONCLUSION**

From the research conducted, it can be concluded that the use of accounting information systems has a positive effect on the quality of financial reports and the quality of human resources has a positive effect on the quality of financial reports. researcher. Research can be accompanied by an interview method or involved face-to-face with the respondent. This is done with the aim that respondents better understand the statement of the questionnaire given by the researcher, so that the results obtained are more accurate.

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<sup>14</sup> Wulandari, Dyah Rizky, and Andri Octaviani. "Penerapan Sistem Informasi Akuntansi, Standar Akuntansi Pemerintahan, Sistem Pengendalian Intern terhadap Kualitas Laporan Keuangan." *Aktual* 5.1 (2020).

<sup>15</sup> Inayati, Siti Reuni. "Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Pengawasan Keuangan Daerah terhadap Keandalan Penyajian Laporan Keuangan Pemerintah Daerah (Studi pada SKPD Pemerintah Kabupaten Lombok Timur)." *Journal Ilmiah Rinjani: Media Informasi Ilmiah Universitas Gunung Rinjani* 6.1 (2018): 174-186.

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