

## The Role of Accounting Information Systems on the Quality of Financial Reports of the West Aceh District Land Office

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### ABSTRACT

The purpose of this study was to determine the role of the accounting information system on the quality of the financial reports of the West Aceh District Land Office. This study uses a quantitative descriptive method. The population in this study were 15 employees of the West Aceh District Land Office who were taken by purposive sampling. This study uses primary data collected from questionnaires distributed to employees of the West Aceh District Land Office. The variables used consist of AIS (X) and the quality of financial reports, (Y). Then the data collected is analyzed using a method that is testing the coefficient of determination. The results of this study are that the role of SIA does not have a major impact on the quality of the financial reports of the West Aceh District Land Office.



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### Introduction

Information technology is needed in this day and age to help with office tasks. Office workers may find it easier to do their job thanks to information technology. In the ever-evolving digital era, information technology has become an irreplaceable tool in providing fast, precise and accurate information. By using information technology, large amounts of office data can be compiled effectively, facilitating the parties involved in making better decisions. According to PSAK No. 1 of 2015, financial reports are documents that contain financial information for an entity or company for a certain period of time. According to Tjiptono (2004: 13), the quality of financial reports refers to the level of accuracy, reliability, legibility, and the relevance of the financial information contained therein. According to Fajri.SN (2013: 4) The quality of financial reports is a financial report that has a high quality that will provide a clear, transparent and reliable picture of the financial position, performance and cash flow of an entity.

According to Romney & Steinbart (2018: 11) SIA has six components, namely:

1. Individuals or entities that use accounting information systems in operations.
2. The procedures and mechanisms implemented to collect, process and store data are an integral part of the accounting information system.
3. The information provided about the organization and its business activities is provided data.
4. Process data using software such as a computer.
5. Information technology infrastructure, which includes computers, additional devices, and communication networks used in processing accounting information systems, is part of the technology components that support the system.
6. The accounting information system is protected by an internal control system.

According to Romney & Steinbart (2018: 11) The six components of the information system enable the accounting information system to carry out three crucial business functions, which include the following:

1. Data collection and processing: Accounting information systems can collect and process business data such as financial transactions, expenses, income and inventory.
2. Reporting and information: The accounting information system produces financial reports and information that are important to management and other stakeholders for making informed decisions.
3. Control and supervision: Accounting information systems provide internal control mechanisms that ensure the accuracy, reliability and security of data and related business processes.

According to Romney & Steinbart (2018: 11) if designed properly, the accounting information system will have so many benefits for companies or organizations including:

1. Save the cost of producing goods or services.
2. Simplify and speed up work.
3. Share important information.
4. 4. Increasing supply and production more effectively and efficiently.
5. Making the internal control system better.
6. The decision-making process will be easy with the existence of an accounting information system.

According to Turner, Weickgenannt, and Copelan (2017: 4) Accounting information systems include a series of processes, procedures, and systems that retrieve accounting information from business processes, record it in relevant records, process data in detail by clarifying, summarizing, and consolidating them, and report concise accounting data to internal and external users. An accounting information system (AIS) is a system designed to collect, process, store, and report relevant financial and non-financial information within an organization. This system consists of technology components, procedures, and people that work together to ensure that the financial information generated is accurate, reliable, and relevant.

## **Method**

### **Data Variety**

There are two types of data used in this study, namely:

Primary data, or information obtained directly but must be processed and developed according to the understanding of the researcher.

Secondary data, or information that has been extracted from the government agency under study.

Data acquisition techniques

The technique for obtaining data in this study is to use three techniques, namely:

Field observation, or direct observation of office activities, namely how data is collected.

Descriptive research is a research method that aims to describe or explain a phenomenon or situation in detail and accurately.

Documentation, or collection of information from the office's own archives or from other respondents considered qualified to provide important details about the research subject.

Ways of Data Analysis

The following is the method used by researchers in analyzing data;

Quantitative. Qualitative data is a type of data obtained through a more in-depth information collection method, focusing on the description and interpretation of meaning from the perspective of the individual or group studied (Sugiyono 2018: 13). The purpose of using the quantitative descriptive method in this study was to obtain information about the respondents. This approach involves analyzing questionnaire data without drawing broad generalizations.

Data Quality Test. Because this research relies on questionnaires to collect data, it is very important to assess the quality of the data to assess the reliability of the questionnaire and the seriousness of the respondents in answering the questions. Only then can research findings be properly accounted for.

The validity test was carried out to see whether the questionnaire items were indeed able to accurately reveal the subject matter being examined. Items that are positively correlated with the overall score are considered to have a high level of validity, according to the interpretation of the correlation coefficient. The Pearson moment correlation test was used to determine construct validity by comparing the score of each indicator with the overall score of the construct. If there is a substantial relationship between the individual item scores and the overall score at the 0.05 or 5% level, the question is considered genuine.

Trustworthiness The reliability of a test or questionnaire is determined by how consistently and steadily respondents respond to questions. Internal consistency analysis is used to perform reliability tests. The test criterion is one shot, meaning that there will only be one measurement, and the results will then be compared with the answers to other questions, or in other words, the correlation between the answers to the questions will be determined.

Determinant Coefficient Analysis

According to Sujarweni (2015: 164) the Coefficient of Determination ( $R^2$ ) can be used to evaluate the quality and accuracy of the regression model. The higher the R-squared value, the better the model is in explaining the relationship between the independent and dependent variables.

Variable Definitions

Romney & Steinbart (2018: 10) argues that an accounting information system is a series of components that work together to collect, process, store, and present accounting information in order to support decision making, planning, controlling, and reporting within the organization. Summary of financial transactions or accounting operations processes produce quality financial

reports, which are called financial reports.

## Results and Discussion

Data description of Research Variables

Character Processing questionnaires and making data

The population is all employees at the West Aceh District Land Office, and the research sample is some employees. The table below which provides some general information about the conditions of the respondents who were identified in the distribution of the questionnaires can be seen as evidence from the questionnaires given to the respondents, namely as follows:

*Table : 2*  
**Questionnaire Description**

No	Information	Amount	Percentage
1.	Returned questionnaire	15	100%
2.	Unreturned questionnaires	0	0%
	<b>Total</b>	15	100%

*Source: Data Processed by Researchers*

In this study the number of samples used was 15 respondents. Researchers have directly given questionnaires to 15 respondents and all questionnaires have been returned with a total of 100%. The questionnaire has a total of sixteen statements. Variables related to the accounting information system totaled seven statements, while those related to the quality of financial reports amounted to nine. Respondents can complete this statement by giving points as follows: Strongly Agree (SS) answers are worth 5 points, Agree answers are worth 4 points, Neutral Answers are worth 3 points, Disagree Answers are worth 2 points, and Strongly Disagree Answers are worth 1 point.

Characteristics of Respondents

Characteristics Related to Gender of Respondents

The table below provides information on the characteristics of the respondents grouped by gender:

*Table : 3*  
**Characteristics of Respondents Based on Gender**

Gender	Number of Respondents	Ratio
Man	5	33.30%
Woman	10	66.70%
<b>Total</b>	<b>15</b>	<b>100%</b>

*Source: Research data processing*

Based on the table above, there are 66.7% women and 33.3% men among the study respondents. Characteristics of Respondents by Age

To find out the characteristics of respondents based on age can be seen in the table below:

Table : 4  
**Characteristics of Respondents by Age**

Age (Years)	Number of Respondents	Percentage
23	1	7%
26	1	7%
27	2	13%
29	3	20%
31	2	13%
35	1	7%
38	1	7%
44	2	13%
45	1	7%
55	1	7%
<b>Total</b>	<b>15</b>	<b>100%</b>

*Source: Research data processing*

Based on the table above, it is shown that the characteristics of this study were of various ages ranging from 23 years to 55 years with various percentages so that the respondents in this study had 15 respondents.

The table below provides information about the characteristics of the respondents based on their last education:

Table : 5  
**Characteristics of Respondents Based on Last Education**

Last education	Number of Respondents	Percentage
Bachelor degree)	8	53%
Diploma three (D3)	1	7%
Diploma one (D1)	3	20%
SENIOR HIGH SCHOOL	3	20%
<b>Total</b>	<b>15</b>	<b>100%</b>

*Source: Research data processing*

Results of Data Processing  
Descriptive Analysis of Research Variable Quality  
SIA Role Variable (X)

Based on the results of the research conducted, the data obtained can be described as follows:

Table :6  
Information System Role Variable Descriptive(X)

Description	Min	Max	Variances	Std Deviation	sum	Means	Median
X1	3	4	0.238	0.487	50	3,33	3
X2	3	5	0.495	0.703	56	3.73	4
X3	3	5	0.409	0.639	62	4,13	4
X4	3	5	0.552	0.743	62	4,13	4
X5	3	5	0.666	0.816	65	4,33	5
X6	3	5	0.409	0.639	53	4.53	3
X7	3	5	0.714	0.845	60	4	4

*Source: Data Processed by Researchers*

Based on the table above, it can be concluded that each question instrument has different variations. The questions for each question instrument are as follows:

1. The office requires that every employee understand the workflow of the accounting information system. Results.
2. It can be claimed that accounting information system tools are efficient in maintaining office property.
3. The finance department records every transaction activity.
4. To improve work efficiency precisely, the office offers relevant reports.
5. Systems for office accounting information generate reliable data.
6. SIA for offices offers need-based financial reporting.
7. A series of appropriate reports can be generated using an office accounting information system.

KLK Variable (Y)

Based on the data obtained by researchers, it can be described as follows:

Table : 7  
Descriptive Variable Quality of Financial Statements (Y)

Descriptive	Min	Max	Variances	Std Deviation	sum	Means	Median
Y1	3	5	0.923	0.961	61	4.06	4
Y2	3	5	0.685	0.828	66	4,4	5
Y3	3	5	0.542	0.736	66	4,4	5
Y4	3	5	0.4	0.632	66	4,4	4
Y5	3	5	0.409	0.639	62	4,13	4
Y6	3	5	0.4	0.632	66	4,4	4
Y7	3	5	0.552	0.743	62	4,13	4
Y8	3	5	0.542	0.736	66	4,4	5

Y9	3	5	0.4	0.632	66	4,4	4
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*Source: Data Processed by Researchers*

Based on the table above, it can be concluded that each question instrument has different variations. The questions for each question instrument are as follows:

1. Is the data contained in the financial statements according to the requirements and expectations.
2. Prepared financial reports can be used to make projections for future financial operations.
3. Decision making can be assisted with financial reports.
4. Quality financial reports comply with normative standards, which include relevant, trustworthy, reliable.
5. All information contained in the financial statements is supported by comprehensive information, helping to avoid errors in the interpretation and application of the information.
6. All transactions and other events that should be presented have been reported accurately in the financial statements.
7. It is possible to judge the accuracy of the information in the financial statements, and even when various people perform the tests, the findings often lead to the same conclusions.
8. Financial reports include a lot of information that is easy to understand.
9. Financial reports provide information in easy-to-understand language.

#### Testing Data Quality

##### 1. Validation

##### 2. Table : 8

#### Research Variable Validity Test

VALIDITY TEST			
Question Items	Calculated R Value	Table R value	Information
AIS (X)			
X1	0.584	0.514	validity.
X2	0.736	0.514	validity.
X3	0.765	0.514	validity.
X4	0.562	0.514	validity.
X5	0.553	0.514	validity.
X6	0.609	0.514	validity.
X7	0.534	0.514	validity.
Quality of Financial Statements			
Y1	0.521	0.514	validity.
Y2	0.719	0.514	validity.
Y3	0.568	0.514	validity.
Y4	0.662	0.514	validity.
Y5	0.596	0.514	validity.

Y6	0.521	0.514	validity.
Y7	0.585	0.514	validity.
Y8	0.568	0.514	validity.
Y9	0.83	0.514	validity.

3.

4. *Source: Research Processed Data*

## 2. Reliability Test

This aims to determine whether or not the respondents are consistent in answering the statements used in the questionnaire. In addition, this reliability test aims to identify current instruments in terms of this questionnaire can be used more than once or only used once. If the Cronbach alpha coefficient of the instrument is more than 0.6, the instrument is considered reliable.

Table : 9  
**Research Variable Reliability Test**

N Of Items	Cronbach's Alpha	Information
16	1,080	Valid

*Source: Research Data Processed*

Test the coefficient of Determination

For the Role of SIA on the Quality of Financial Reports of the West Aceh District Land Office, it can be seen in the table below:

Table : 10

Summary models				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.072a	005	-.071	4.16723

*Source: Research Data Processed*

From the table above it states that the R Square value is 0.005 or 1%, it can be concluded that the Role of Accounting Information Systems on the Quality of Financial Reports of the West Aceh District Land Office is 1% and 99% is influenced by other factors not examined in this study.

## Conclusion

Based on the results of the study, the researcher can draw the following conclusions: In the Financial Statements the West Aceh Land Office does not make much use of accounting information systems in preparing financial reports. The Role of Accounting Information Systems on the Quality of Financial Statements of the West Aceh District Land Office is 1% and 99% is influenced by other factors not examined in this study.

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