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Quality and efficiency of accounting information systems

Calidad y eficiencia de los sistemas de información contable

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ABSTRACT

A good accounting information system, institution, or organization can increase its value through increasing quality and efficiency, especially in terms of supply chain efficiency and effectiveness, improving internal control structures, and improving decision making. This research was conducted using a survey questionnaire distributed to 51 employees who work in the Accounting Unit of Ministries and Institutions using the purposive sampling method. Structural equation modeling using the Lisrel 8.80 program was used to analyze the data. The results showed that the Accounting Information System Implementation had a significant positive effect on Organizational Performance through the Quality of Financial Reporting.

Keywords: Accounting Information, System Implementation, Reporting Quality, Organizational Performance

RESUMEN

Un buen sistema, institución u organización de información contable puede aumentar su valor aumentando la calidad y la eficiencia, especialmente en términos de eficiencia y efectividad de la cadena de suministro, mejorando las estructuras de control interno y mejorando la toma de decisiones. Esta investigación se realizó mediante un cuestionario de distribuido a 51 empleados que laboran en la Unidad de Contabilidad de Ministerios e Instituciones utilizando el método de muestreo intencional. Se utilizó el modelado de ecuaciones estructurales utilizando el programa Lisrel 8.80 para analizar los datos. Los resultados mostraron que la implementación del Sistema de Información Contable tuvo un efecto positivo significativo en el Desempeño Organizacional a través de la Calidad de la Información Financiera.

Palabras clave: Información contable, implementación del sistema, calidad de los informes, desempeño organizacional

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INTRODUCTION

A resulting report is a form of accountability of government agencies for the implementation of government implemented. The main objective of financial reporting is to provide high-quality financial reporting information regarding economic conditions, especially the financial condition of an entity, that is useful for decision making (FASB, 1999). Meanwhile, in the Statement of Governmental Accounting Standards (PSAP) (2005), the purpose of financial reporting is to provide useful information for report users so that these reports can be used as a basis for accountability assessments and make economic, social, and political decision making better.

The relationship between reporting quality and organizational performance has been studied by several researchers, for example: (Biddle et al.: 2009, pp. 112-131). Muda et al. state that accounting plays an important role in encouraging accountability, efficiency, and effectiveness of public services. The quality of information will improve the quality of management in seeing changes around the organization so that it can quickly and accurately respond to these changes. The same thing is known from the IPSASB statement (2013), which states that the allocation of resources by the government is inadequate if it is supported by poor quality financial information. The same view is conveyed by several researchers who concluded that the quality of financial reporting is closely related to company performance (Pneman & Zhang: 2002, pp. 22-37; Richardson et al.: 2001). Furthermore, Bell et al. document that the audit opinion and the timeliness of the submission of local government financial reports have a significant positive effect on the financial performance of local governments (Muda et al.: 2018; Bell et al.: 2018).

Conditions that need to be considered before accrual-based implementation was implemented in 2015 are related to the 2012 LKPD audited by BPK, where only 16 provinces and 115 districts/cities received WTP opinions, with the current accounting system applied. Of course, it should be anticipated, lest none of the LKPDs from 539 provinces and districts/cities in Indonesia do not get WTP after the accrual basis is applied. Obviously, this is a setback related to the accountability of regional financial management. Of course, we understand that each region has a very diverse understanding of the system to be implemented. The use of application systems must also be encouraged, including when there are different systems, how to consolidate them so that they are compatible from one system to another. Meanwhile, for regions that are late in submitting LKPD 2012, regions that are late in submitting LKPD 2012 and LRA semester 1-2013 will postpone the transfer of DAU. In 2015, accrual-based SAP in all provinces and districts/cities will be held. With the hope, regional financial statistics can be compatible with the Central Government Financial Report (LKPP), which in turn, Indonesia has a single unit of state financial management. For this reason, regional government readiness needs to be tightened, and we try to facilitate from the institutional aspect (SOTK: Organizational Structure and Work Procedure) that the core of management in implementing accrual-based SAP is LO. Income and expenditure must be recognized at the time the transaction occurs, not at the time the cash inflows/outflows occur. This job is not too difficult, and it only needs commitment from the stakeholders. With the existence of SOTK SKPD and PPKD in each region, accrual-based SAP is expected to be included in the management system.

Several researchers have examined the relationship between accounting systems and financial reporting quality. The existence of an accounting information system provides many advantages in processing and presenting accounting information, especially for financial reporting purposes, because it can shorten the time it takes for accountants to prepare and disclose reports, and increase efficiency in presenting information so that it can have a positive impact on the business decisions of various interest groups. The same thing was also stated by Bell et al., namely that a good financial report is a report produced by a good AIS process. Bell et al. state that in order to produce relevant, reliable, and trustworthy financial reports, local governments must have a reliable accounting system because a weak accounting system can cause the resulting financial reports to be less reliable and less relevant, so that decision making is less optimal. Bell et al. documented that the regional financial accounting system has a significant effect on the quality of local government financial reports (Bell et al.: 2018).

The phenomenon of the relationship between the influence of Accounting Information System Implementation and Organizational Performance above is interesting for further investigation. In addition, indications of the scarcity and limitations of research regarding this study add to the need for further research on these variables.

Based on the gap above, the purpose of this study is to ascertain whether the implementation of an accounting information system can improve organizational performance by increasing the quality of financial reporting. The aim is to examine the phenomenon from the point of view of government accountants. The hope is that the phenomena mentioned above can be identified, especially in the context of Indonesia as a developing country.

HYPOTHESIS DEVELOPMENT

Accounting Information System Implementation

Government agencies in most developing countries have created computerized accounting information systems to improve their public financial management, such as budget management and decisions, relieve fiduciary responsibilities, and organize financial reports for ministries, board agencies, and other government agencies (Baker & Powell: 2009; Din et al., 2021, pp. 1, 10). As an organization, information systems can also help organizations achieve organizational goals, control internally and improve accountability and corporate governance in public institutions. This shows that an information system has a positive impact on various fields, such as financial management, public governance, and fiduciary risk management (ACCA, 2010).

In the government sector, the use of Information Technology (IT) has helped the government in modernizing administration in the areas of accounting, finance, project management, inventory control, and counter service operations. Service quality in the public sector is still low; therefore, the widespread use of IT is expected to improve service quality. And the productivity of the government sector. The implementation of the government accounting system provides benefits and benefits to the government in realizing transparency and accountability in financial management so that the implementation of program activities is well recorded and has clear dimensions in the presentation of financial reports.

Donelson et al. revealed that companies would only achieve high performance when they are able to carry out technology development (Donelson et al.: 2017, pp. 45-69). Trofimova et al. implement the implementation of the government accounting system, and regional management affects the internal control function (Trofimova et al.: 2019, pp. 416-424).

Reporting Quality

Good quality financial reporting can reduce the risk of imperfect information among users of financial statements or information asymmetry (Copeland & Galai: 1983, pp. 1457-1469). In the context of government, the government, which acts as an agent, certainly has more information than the general public, who acts as a principal. So, to reduce information asymmetry and increase agency accountability, government agencies are required to submit accountability reports that contain performance achievement of activities. Management carried out. The report is called the Government Agency Performance Accountability Report. LAKIP has several functions, including as a quantitative performance appraisal tool, as a form of accountability for the implementation of tasks and towards the realization of good governance, and as a form of transparency and accountability to society on the one hand and on the other hand, LAKIP is a means of control and a means of spurring improvement (Bordeleau et al.: 2020, pp. 173-185). The performance of each organizational unit.

The not optimal accounting function in the accounting entity is also the cause of the delay in submitting the SPJ report to the reporting entity so that reporting on the reporting entity is not on time. So that financial reports that should be presented at regular times to show changes in the state of the entity are not timely. According to research results.

Organizational Performance

Government Financial Reports can be said to be of quality if they contain predetermined characteristics so that the information generated can become the basis for decision-making for its users. The internal control system is an integral process that is carried out continuously. This is supported by previous research, namely Kewo & Afiah, which states that understanding of the financial accounting system affects the quality of financial report information (Kewo & Afiah: 2017, pp. 568-572). This means that employees of the accounting/finance section of the Government Work Unit have understood the accounting process to become financial reports so that the goal of making quality financial reports can be achieved. The research results of McDonald explain that the financial accounting system has a positive and significant effect on the quality of financial reports (McDonald: 1999, pp. 11-22; Bordeleau et al.: 2020, pp. 173-185). This means that the higher the level of application of the regional financial accounting system will improve the quality of financial reports.

The ministry's performance will increase if the quality of government financial reporting increases, as well as this, can be seen from the objective of measuring financial performance according to Chohan, namely as a report on the operation of government activities aimed at assessing the organization's financial performance in terms of efficiency and effectiveness as well as monitoring actual costs and costs, which is budgeted (Chohan: 2019; Bordeleau et al.: 2020, pp. 173-185). The efficiency ratio is a ratio that describes the comparison between output and input or realized expenditure and realized regional revenue.

Based on the explanation above, to ensure the success of the research implementation, the researcher proposed four research hypotheses :

- H1: Implementation Accounting Information System a positive effect on the Quality of Financial Reporting?
- H2: Implementation Accounting Information System a positive effect on the Performance?
- H3: Quality of Financial reporting a positive effect on the Performance?
- H4: Implementation Accounting Information System has a positive effect on Performance through Quality of Financial Reporting?

METHODOLOGY

This study uses three variables, namely the independent variable (X) Implementation Accounting Information Systems, the intervening variable (Y) Quality Reporting, and the dependent variable (Z) Organizational Performance. The population in this study is an accountant who works at a public service firm. The sampling technique in this study used purposive sampling with the criteria that the accountant works at the Ministries and Institutions in Indonesia.

Table (1). Operationalization of Variables

Variable	Dimensions	Indicator
Implementation of Accounting Information Systems (X 1) (B Romney: 2018 ; Romney et al.: 2000)	Integration (B Romney: 2018; Stair: 1992)	System information accounting can facilitate the acquisition of information from the field of functional are different
		Integration between the components of the accounting information system and the sub- accounting information systems
	Flexibility (Kendal & Kendal: 2011)	The accounting information system can adjust user needs
		Accounting information systems can adapt to environmental changes
	Accessibility (B Romney: 2018; Romney et al.: 2000)	The use of system information accounting computerized are flexible
		Ease in accessing the information of system information accounting that exist
Formalization (B Romney: 2018; Romney et al.: 2000)	System information accounting facilitates the interaction between the parts with parts of other	
	Accounting information systems facilitate the required formal communication	
Financial Reporting Quality (Y1) (PermenDagri No. 13 / 2006; Chohan: 2019; Bell et al.: 2018; Government Accounting Conceptual Framework (KKAP))	Relevant (Chohan: 2019; Bell et al.: 2018)	The information that is presented in the statement of financial allows users to assert expectations/incidence them in time past.
		The information presented in the financial statements allows users to correct their expectations/events in the past
		The information that is presented in the report finance can help users to predict the future that will come based on the results of time ago and the occurrence time now.
	On-time (Chohan: 2019; Bell et al.: 2018)	The information that is presented in the statement of financial includes all the information of accounting that may affect the decision - making with regard to constraints that exist.
		The information that is presented in the statement of the financial background of each item of information principle that is contained in the statement of financial
		Information that disajikandalam report financial disclosed to clear that confusion in the use of information that can be prevented
	Reliable (Chohan: 2019; Bell et al.: 2018)	The information in the statement of financial free of the notion that misleading and fault material
		The information in the statement of financial illustrates with honest transactions and events of others who should have served

Variable	Dimensions	Indicator
		Information in financial statements describes transactions and other events that can reasonably be expected to be presented
	Can be compared (Regulation No.13 / 2006; Chohan: 2019; Bell et al.: 2018)	Financial reports can be compared with the financial statements of the previous period
		Comparisons are internal can be done if an entity to apply a policy of accounting are the same from year to year
		Reports Financial can be compared with the statements of financial entities reporting another in general
	Can be understood (PermenDagri No.13 / 2006; Chohan: 2019; Bell et al.: 2018)	The information that is presented in the report finance can be understood by the user
		The information that is presented in the statement of financial expressed in the form with limits understanding of the users
		The information that is presented in the statement of financial expressed in terms with the limits of understanding of the users
Organizational Performance (Z) (Otley: 1999, pp. 363-382; Cole & Kelly: 1996; Bell et al.: 2018; Adrian-Cosmin: 2015)	Economical (Adrian-Cosmin: 2015, Bell et al.: 2018)	Agencies have been using sources southwest finances are optimal
		Budget managed by economical to avoid spending that extra vagant or not productive
		Costs are incurred by agencies are not more substantial than the cost that is incurred by agencies of another kind which can be compared
	Efficient (Adrian-Cosmin: 2015,Bell et al.: 2018)	Budget managed with the concept of Value for Money which is oriented to the stakeholders' interests
		The allocation of expenditure budget is more oriented to the interests of the public
		Budget is always used as efficiently or saving in any implementation of activities
	Effective (Adrian-Cosmin: 2015, Bell et al.: 2018)	The budget is managed effectively where all the programs that are targeted to achieve the results that have been set
		The budget is managed in a fair (equity) where there is a chance of social the same to get the services public are quality
		Budget managed by evenly (equality), so that the use of funds public not only concentrated on a group certain

The analysis chosen was Structural Equation Modeling (SEM) with LISREL version 8.80 software. SEM has better capabilities when compared to the path and regression analysis. SEM can simultaneously analyze the relationship between variables or what is known as path analysis and confirm whether the indicators used are appropriate in explaining the variables under study are known as Confirmatory Factor Analysis (CFA). So

to determine the minimum sample size of 100-200 respondents or five observations for each parameter estimate, in this study, the number of questionnaire items was 31 items; thus, the sample required was at least $31 \times 5 = 155$.

The data collection method used in this research is primary data collection, where the researcher collects data directly to the first source or object place by sending a questionnaire directly to the 51 accountant Ministries and Institutions in Indonesia via email and LinkedIn.

Respondent Profile Characteristics

Table (2). Characteristics of Respondents Profile

Characteristic		Frequency	Percent
Age	<= 25 year	1	2,0
	26-35 year	5	9,8
	36-45 year	21	41,2
	> 45 year	24	47,1
Gender	Male	31	60,8
	Female	20	39,2
Education	D3	1	2,0
	S1	20	39,2
	S2	28	54,9
	S3	2	3,9
Time Position	< 1 year	12	23,5
	1-3 year	25	49,0
	3-5 year	7	13,7
	> 5 year	7	13,7
Work Time	1-5 year	6	11,8
	5-10 year	5	9,8
	> 10 year	40	78,4

RESULTS

Testing the overall fit of the model can be seen from the following figure.

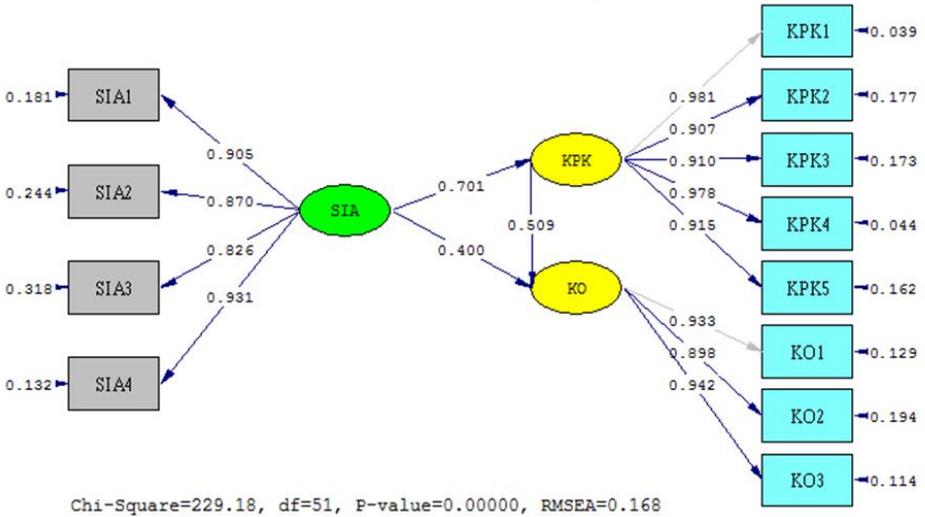


Figure 1.The results of the full structural model (Standardized)

Based on the picture above, it can be seen that the overall model fit test results using the X2 test (chi-square) obtained a value of 229.185 with a p-value of 0.000 and RMSEA of 0.168. When referring to the RMSEA value, the model is not yet fit, so a model respecification test is carried out to improve the Goodness of Fit model. Following are the results of respecification by correlating the errors between indicators gradually according to modification indices.

Table (3). Summary of Path Analysis Results

Kausality	Standardized (Path)	T Value	Condition	R Square Parsial	R Square Simultan
IAS --> QR	0,688	6,500	Signifikan	-	47,3%
IAS --> PR	0,393	3,987	Signifikan	30,3%	75,4%
QR --> PR	0,550	5,918	Signifikan	45,1%	
IAS → QR → PR	0,156	4,246	Signifikan		

The Effect of Accounting Information System Implementation on the Quality of Financial Reporting

Accounting Information System has a positive effect on the Quality of Ministry / Institution Financial Reporting. Based on the results of hypothesis testing, the Accounting Information System has a positive and significant effect on the Quality of Ministry / Institution Financial Reporting. The results of this study provide empirical evidence that the better the Accounting Information System, the better the Ministry / Institution's Financial Reporting Quality. The results of this study are in line with Altamuro & Beatty, which states that the implementation of information systems has an impact on all aspects of accounting, including financial reporting. Likewise with Bell et al. argues that the implementation of accrual-based government accounting is able to improve the quality of financial reporting of K / L in Indonesia. The implementation of an accounting information system can help reduce errors caused by one's negligence and inability to prepare financial reports (Bell et al.: 2018; Altamuro & Beatty: 2010, pp. 58-74).

In government agencies in Indonesia, the term Government Agency Performance Accountability System (SAKIP) is known, which is a systematic series of various activities, tools, and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting performance to government agencies. In order to account for and improve the performance of government agencies. This definition has been stated in Presidential Regulation No. 29/2014. SAKIP requires government agencies to account for and explain the success or failure of performance achievement by making a report called the Accountability and Performance Report of Government Agencies (LAKIP). With a good accounting information system, an institution or organization can increase its value through increasing quality and efficiency, especially in terms of supply chain efficiency and effectiveness, improving internal control structures, and improving decision making. This means that all manual procedures that allow errors to be generated can be reduced because of the computerized concept of these procedures, starting from data collection, recording, summarizing, to reporting financial positions and financial operations at State Ministries / Institutions. With this concept, the information generated to organizational management regarding the formation and achievement of specific final objectives will be relevant.

The Effect of Accounting Information System Implementation on Organizational Performance.

Accounting Information System has a positive effect on the Organizational Performance of Ministries / Institutions. Based on the results of hypothesis testing, the Accounting Information System has a positive and significant effect on the Organizational Performance of Ministries / Institutions. The results of this study provide empirical evidence that the better the Accounting Information System, the better the Organizational Performance of Ministries / Institutions.

The results of this study are in line with Donelson et al., who stated that companies would only achieve high performance when they are able to carry out technology development (Donelson et al.: 2017, pp. 45-69). In addition, Trofimova et al. also state that the implementation of the government accounting system and the implementation of regional financial management affect the internal control function (Trofimova et al.: 2019, pp. 416-424).

The results of research by Vasarhelyi & Alles also found that AIS has a positive effect on task efficiency. On the other hand, research from Soudani states that the effectiveness of accounting information systems has a significant contribution to organizational performance. However, the effectiveness of the accounting information system has an insignificant relationship with organizational performance but indirectly has a significant relationship with organizational performance (Vasarhelyi & Alles: 2008, pp. 227-239; Soudani: 2012; pp. 136-145).

Other research that is also in line comes from Mulyani et al., which proves that the implementation of accounting information systems affects organizational performance. Another concept comes from the research of Andarwati et al., which states that there is a positive relationship between SMEs using SIA for fiscal

management and banks with better performance measures (Mulyani et al.:2016, pp. 552-560; Andarwati et al.: 2018, pp. 38-42).

The results of this study support the concepts and theories of ACCA information systems (2010), which states that this information system is built for the purpose of helping organizations achieve organizational strategic goals, strengthening internal control, and improving accountability and corporate governance in public institutions. This shows that an information system has a positive impact on various fields, such as aggregate financial management, operational management, public governance, and risk management.

In the government sector, the use of Information Technology (IT) has helped the government in modernizing administration in the areas of accounting, finance, project management, inventory control, and counter service operations. The quality of service in the public sector is still low; therefore, the widespread use of IT is expected to improve quality. Services and productivity in the government sector. The implementation of the government accounting system provides benefits and convenience for the government in realizing transparency and accountability in financial management so that the implementation of program activities is well recorded and has clear dimensions in the presentation of financial statements.

If it is related to the existing accounting information system, there is still a lack of implementation of financial information that supports the implementation of the government program. For example, there are still accounts in the financial statements that are presented that are not in accordance with Government Accounting Standards (SAP), including mismatches in the presentation of current assets, fixed assets, other assets, and liabilities in the Ministry / Institution Balance Sheet, as well as income and expenditure accounts in Ministry / Agency Budget Realization Report (LRA), as well as expense accounts in the Ministry / Agency Operational Report (LO). This resulted in the results of the examination concluding that the implementation of activities by the central government on the object of the examination was not yet fully effective. This phenomenon can explain how the results of the examination of government agency reports are one of the responsibilities of government agencies conveyed in the form of reports. This form of accountability is very important because it can be used as a benchmark in assessing accountability and measuring the performance of the agency.

DISCUSSION

Quality of Financial Reporting has a positive effect on the Organizational Performance of Ministries / Institutions. Based on the results of hypothesis testing, the Quality of Financial Reporting has a positive and significant effect on the Organizational Performance of Ministries / Institutions. The results of this study provide empirical evidence that the better the quality of financial reporting, the better the organizational performance of ministries/agencies.

The relationship between reporting quality and organizational performance has been studied by several researchers, for example: (Biddle et al.: 2009, pp. 112-131). Muda et al. state that accounting plays an important role in encouraging accountability, efficiency, and effectiveness of public services. The quality of information will improve the quality of management in seeing changes around the organization so that it can quickly and accurately respond to these changes (Muda et al.: 2018). The same thing is known from the IPSASB statement (2013), which states that the allocation of resources by the government is inadequate if it is supported by poor quality financial information. The same view is conveyed by several researchers who concluded that the quality of financial reporting is closely related to company performance (Pneman & Zhang: 2002, pp. 22-37; Richardson et al.: 2001).

Furthermore, Bell et al. document that the audit opinion and the timeliness of the submission of local government financial reports have a significant positive effect on the financial performance of local governments. In line with that, Biddle et al. also stated that financial reporting transparency has a positive effect on investment efficiency (Bell et al.: 2018; Biddle et al.: 2009).

In the context of government, the government, which acts as an agent, certainly has more information than the general public, who acts as a principal. Thus, to reduce information asymmetry and increase agency

accountability, government agencies are required to submit accountability reports containing performance achievements on management activities carried out. The report is called the Government Agency Performance Accountability Report. LAKIP has several functions, including as a quantitative performance appraisal tool, as a form of accountability for the implementation of tasks and towards the realization of good governance, and as a form of transparency and accountability to society on the one hand and on the other hand, LAKIP is a means of control and a means of spurring improvement.

The problem with the 2017 Ministry of Finance Financial Report shows that the information system in the Directorate General of Taxes has not synchronized the VAT data collected by VAT collectors with payment data, which can explain how the quality of reporting can affect organizational performance. The implication of this problem for the quality of financial reports is that the presentation of tax revenues is lower than it should be and also affects the performance of the ministry in meeting tax revenue targets.

Financial reporting plays an important role in promoting accountability, efficiency, and effectiveness of public services. The quality of reporting will improve the quality of management in seeing changes around the organization so that it can quickly and accurately respond to these changes. The same thing is known from the IPSASB statement (2013), which states that the allocation of resources by the government is inadequate if it is supported by poor quality financial information. A resulting report is a form of accountability of government agencies for the implementation of government implemented.

Effect of Accounting Information System Implementation directly on Organizational Performance through the Quality of Financial Reporting.

Accounting Information System has a positive effect on Organizational Performance through the Quality of Financial Reporting. Based on the results of hypothesis testing, the Accounting Information System has a positive and significant effect on Organizational Performance through the Quality of Financial Reporting. The results of this study provide empirical evidence that the better the Accounting Information System, the better the Quality of Financial Reporting, and the impact on the increasing organizational performance.

The results of this study are in line with Altamuro & Beatty, which states that SIA has a positive effect on organizational effectiveness through financial reports and good decision making. In addition, research conducted by Noerlina et al. also found that SIA had a positive effect on company decisions in terms of acquisitions and mergers through good quality accounting reports. In Nzomo Soudani's research (2011), it was also found that AIS had a positive effect on organizational effectiveness and decision-making, as well as control activities due to quality reporting. In line with that, Vasarhelyi & Alles also found that accounting information has a significant effect on financial performance and stock prices through accounting information, namely earnings reporting quality and book value (Altamuro & Beatty: 2010, pp. 58-74; Noerlina et al.: 2011, pp. 18-20; Soudani: 2012; Vasarhelyi & Alles: 2008).

In statutory regulations, the relationship between financial reporting and organizational performance is contained in Government Regulation of the Republic of Indonesia Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies which requires government agencies to prepare performance reports. This performance report can be used as a tool to measure the performance of government agencies. Performance measurement must be based on predetermined parameters and can be compared so that the performance of an agency can be compared between years and between agencies. Furthermore, the scope of Government Regulation No. 8/2006 was later narrowed down in Presidential Regulation No. 29 of 2014 concerning Government Agency Accountability Systems. This regulation specifically regulates how government agencies report their performance in accordance with the provisions of the prevailing laws and regulations. With this regulation, the measurement and reporting of government finances can be a starting point in assessing the performance of Ministries / Institutions in a more systematic and structured manner.

Basically, the implementation of accrual-based government accounting is able to improve the quality of K / L financial reporting in Indonesia. The implementation of an accounting information system can help reduce errors arising from one's negligence and inability to prepare financial reports. The existence of an information

system (application/software) will facilitate and reduce the error rate in preparing financial reports. This information system can minimize the risk of typos, additions, account misclassifications, and other errors so that it can present information in financial reports more accurately and validly. Valid information will result in unbiased decision-making and make optimal performance.

In addition, a good accounting information system with its relevance is able to make a difference in a decision and produce quality reporting through the information that is closely related to the decisions to be taken. With that, financial reporting will have a feedback value (feed-back value), which is able to help justify and correct past expectations and has a predictive value, which can be used to predict what will happen in the future. It means that the decisions taken in implementing the targets based on the report will also be of high quality and produce a good performance (Alam and Shakir, 2019; Bhatti and Akram, 2020; Uwajumogu et al., 2019).

A good accounting information system will also encourage the presentation of appropriate financial reports to users before the information loses its capacity to influence decision making. In 2016, BPK provided WTP opinion on LKPP, which previously only provided WDP opinion. This increase is because the government has followed up on the results of the BPK audit of the 2015 LKPP, including improving the central accounting system (Aguenane, 2020; Gazi, 2019; Babalola & Yelwa, 2020).

The government's efforts, in this case, are reflected in the use of application systems that are continuously being encouraged, including when there are different systems, how to consolidate them so that they can be compatible from one system to another. Meanwhile, for regions that are late in submitting LKPD 2012, regions that are late in submitting LKPD 2012 and LRA semester 1-2013 will be carried out

CONCLUSION

A good accounting information system, institution, or organization can increase its value through increasing quality and efficiency, especially in terms of supply chain efficiency and effectiveness, improving internal control structures, and improving decision making. This is because the existence of an accounting information system can make the financial reporting process of an agency easier and faster because the management of data into accounting information can be done through the system so that it can reduce the risk of recording errors which will then result in the information presented and disclosed in the Ministry's financial statements. The State / Institution becomes more qualified and reduces the possibility of material misstatement of the State Ministry / Agency. The Government Agency Accountability System will specifically regulate how government agencies report their performance in accordance with the provisions of the prevailing laws and regulations. With this regulation, the measurement and reporting of government finances can be a starting point in assessing the performance of Ministries / Institutions in a more systematic and structured manner. The implementation of accounting information systems can also help reduce errors caused by negligence and the inability of a person to prepare financial reports so that they can present information in financial reports more accurately and validly. Valid information will result in unbiased decision-making and make optimal performance. In the context of governance, the government, which acts as an agent, certainly has more information than the general public, who acts as a principal. Thus, to reduce information asymmetry and increase agency accountability, government agencies are required to submit accountability reports containing performance achievements on management activities carried out; this will also have an impact on financial reporting which encourages accountability, efficiency, and effectiveness of public services. . The quality of reporting will improve the quality of management in seeing changes around the organization so that it responds quickly and appropriately to changes.

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