

## **Human Resources Competency in The Successful Of Financial Digitization and Its Impact on The Financial Statement Performance in society 5.0**

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**Abstract.** Quality financial reports are a form of accountability reporting entities to the public. The existence of quality finance is an indicator of good financial performance for an entity. This study aims to examine the role of Human Resources (HR) competence in optimizing business digitization and its effect on the quality of financial reports. This research is based on the problem of low quality of financial reports because accounting HR is not yet literate in accounting and IT and there is still low financial digitization in several central and regional government agencies in Indonesia. Descriptive analysis method with a quantitative approach is used to test the influence between variables and the survey was conducted by distributing questionnaires to the respondents, namely 30 employees of the Accounting and Budgeting Division at the Bandung City Financial and Asset Management Agency. Multiple linear regression with SPSS 25.0 software, was used to test the effect of the variables studied. The research findings show that human resource competence has a high contribution to the optimization of financial digitization and the quality of financial reports is influenced by the optimization of financial digitization. This research contributes to improving financial accountability and the successful implementation of good governance in Indonesia. Quality financial reports are produced by HR who have the knowledge and skills in using available financial applications. the use of effective financial applications supports the successful implementation of financial digitization in the public sector.

**Keywords:** Human Resources competence, Quality of Accounting system and Performance of Financial Statement.

## 1.0 Introduction

Globalization triggers the rapid digitalization of finance to face rapidly increasing business competition so that companies can survive in increasingly fierce business competition [1]. The use of digitalization of finance effectively helps companies produce quality financial reports for managers to use in strategic decision making [2]. Financial reports are the output of the accounting process that describes the achievement of financial performance over a certain period [3]. The quality of financial reports describes the condition of the quality of information with the characteristics of having a high degree of reliability, accuracy, relevance and completeness that can increase the confidence of its users to determine strategic decisions [4]. Likewise in the public sector, financial reports function to assess government accountability and performance, as well as in decision-making processes related to social, political, and economic matters [4]. Quality financial reports result from the effective use of financial applications. Financial applications which is conceptually known as Accounting information systems (AIS) are the main source in generating accounting information to achieve organizational strategic goals. Inefficiency and ineffectiveness in AIS reduce efficiency and productivity and create many organizational problems [13].

The problem is that the human resources involved in preparing financial reports, both those serving in the Bandung City and Regency governments do not all have an accounting background and do not have adequate competence in compiling financial reports so that it becomes a serious obstacle in the process of preparing financial statements [9]. In addition to the HR factor, the quality of the Accounting Information System is a determining factor in producing quality financial reports [10]. Accounting information system is a system that functions to organize forms, records and reports that are coordinated to produce financial information needed in making management decisions and company leaders that aim to assist company management activities [11], [12]. The relevance and accuracy of financial information is one of the problems that is still often faced today, as has happened in city and regional governments in West Java. The process of recording inaccurate financial data still often occurs because the accounting department does not record financial transactions based on detailed and complete documents so that the auditor's reasonableness cannot be verified. The impact of these problems is that the financial statements of the Bandung City Government, West Bandung Regency Government failed to achieve an Unqualified Opinion (WTP) [5].

Previous research conducted by researchers in Indonesia and in several countries has succeeded in proving that HR competence is a variable that influences the success of implementing financial reporting applications with varying results. Research conducted by [15], [16],[17],[18] and [19] on several agencies in Indonesia have succeeded in proving that the competence of human resources affects the quality of financial reports. Then research conducted [21], [22], [23], [24], [25] & [30] succeeded in proving the quality of the accounting information system has an effect on the quality of financial reports. From some of the research results above, there is a Research Gap or differences in research results that support the theory and do not support the theory, for example the research conducted by [26] & [27], where the results of the research reject or do not support the theory that the Human Resources competency on the Quality of Financial Statements. Likewise, research conducted by [26] & [27], where the results of this study reject that the quality of financial application has no effect on the Quality of Financial Statements.

Previous researchers have succeeded in proving the influence of HR Competency and financial application quality on the quality of financial reports in various companies in the world and the HR competency and financial application quality are important variables that affect the quality of financial reports, but researchers still find shortcomings, namely: the results of the study are not consistent and the results of research that collaborated on the influence of HR competency variables and financial application quality on the quality of financial reports in government agencies in Indonesia are still limited in number. This study aims to examine the effect of HR competence on the successful implementation of financial digitization which has an impact on the performance of financial reporting quality. Based on these

objectives, the research method used descriptive quantitative method. Quantitative methods are used to test the magnitude of the influence between the variables studied, then descriptive methods used to interpret the research results quantitatively. The magnitude of the effect is obtained through multiple linear regression. This research based on sample data. Respondents in this study were employees of the accounting and budgeting department at the Bandung city government who were selected using a simple random sampling technique.

Based on these objectives, the novelties of this study are: 1) expanding and elaborating the results of previous research by combining HR competency variables and AIS Application Quality into a conceptual model that can be used to predict/test the quality of financial reports in West Java provincial government agencies; 2) produce a conceptual model that has never been produced by previous researchers on the population and sample that researchers currently use; 3) produce a conceptual model to predict solutions to the problem of low financial reporting quality in various West Java provincial government agencies.

## **2.0 Literature Review**

The successfull of AIS shows the use financial application that are able to produce satisfaction for users [12]. User satisfaction can be indicated from the ability of the accounting information system to produce correct and timely information. User satisfaction indicates that the system provides information that is correct and timely enough to satisfy the user's needs [14]. User satisfaction is a dependent information system that can provide value/benefit for its users. Thus, system user satisfaction can be measured through the characteristics of a quality information system consisting of: flexible, efficient, accessible and timely [11].

Competence of human resources and the quality of accounting information systems play an important role in producing quality financial reports. According to [6], quality financial reports require competent human resources in preparing government financial reports. Likewise, according to [7], HR is an important factor in the process of preparing quality financial statements. Human resources (HR) are an important factor in organizations, because the ability of competent human resources in the field of financial management is needed to produce quality financial reports [8].

## **3.0 Research Method**

This study uses a quantitative descriptive method. The use of descriptive methods aims to describe the condition of the variables studied and quantitative methods used to determine the magnitude of the influence of the variables studied. The type of data used in this research is primary data. The primary data used in this research is ordinal scale, The ordinal scale does not only state the categories of variables, but also states the ranking of the constructs being measured, which aims to provide information in the form of values in the answers. The measurement method used for each variable in this study uses a Likert Scale which a method that measures attitudes by expressing agreement or disapproval of certain subjects, objects or events. The Likert scale generally uses five points of assessment, namely (1) strongly disagree, (2) disagree, (3) doubtful, (4) agree, (5) strongly agree [29]. The research instrument was tested using validity and reliability tests, then the magnitude of the influence between variables was tested using multiple Regression analysis.

## Research Object

The objects studied in this study are: HR competences, quality of accounting information system which are proxied the quality of financial applications and the quality of financial reports. Furthermore, the data were analyzed using descriptive and quantitative methods. This study uses 3 (three) variables as follows:

- i. HR competences ( $X_1$ ), with indicators:
  - a. Education
  - b. Training
- ii. Quality of accounting Information System ( $X_2$ ), indicators:
  - a. user satisfaction
  - b. system use
- iii. Quality of financial reports (Y), with indicators:
  - a. Understandable
  - b. Relevant
  - b. Reliable
  - c. Comparable

## Data, Population and Sample

This study uses primary data by distributing questionnaires to respondents. In connection with the use of multiple linear regression, the questionnaires in this study were arranged based on a Likert scale, namely giving a weighted value with an assessment range of 1 to 5. The distribution of questionnaires was carried out via google form and email. Research respondents were 101 employees who were involved in preparing financial statements at the Bandung City Financial and Asset Management Agency based on this, the population size in this study was 101 with the tabel 1, following details:

**Table 1.** Research Population

No	Field Work	Amount
1	BPKA Secretariat	25
2	Accountancy	18
3	Budget	12
4	Treasury	20
5	Asset	26
	<b>Total</b>	<b>101</b>

Based on table 1, the sample in this study used the minimum sample criteria which were selected randomly using simple random sampling technique. The minimum sample size to use regression analysis techniques is 15 to 20 times the number of variables used [28]. The recommended minimum sample size for a study if the study uses multivariate analysis (multiple regression), then the number Minimum sample members that must be owned are 10 times the number of variables studied. Based on these conditions, the minimum number of samples that meet the requirements to be obtained using linear regression analysis is in the range of 30 to 60 respondents [29].

## Statistical Test Tool

Data collected through questionnaires will be tested for validity and reliability first. The next stage, the data will be analyzed descriptively based on the mean score and the results will be analyzed from the percentage of the results of the distribution of the actual score with the ideal score. After that, the researcher will perform multiple linear regression testing with the following stages: classical assumption testing, multiple



linear regression model testing, testing correlation values, testing the coefficient of determination and testing research hypotheses.

### Data analysis

Deductive and inductive reasoning techniques were used to analyze the data collected by the researcher. Deductive reasoning in this study was carried out by examining various references related to the variables studied. Researchers collect theory and previous research results to develop a conceptual model to be tested. Researchers perform inductive reasoning through a logical thinking process that begins with observation and data collection to prove and draw conclusions that can be generalized based on specific facts (in this case phenomena).

## 4.0 Findings

The questionnaires were distributed by 100 respondents, from the distribution of the questionnaires there were 30 questionnaires that were returned and the data could be processed. The minimum criteria for the sample to be processed ranges from 30 to 60 data, if the median value (45 data) is taken, the response rate of this study is 66.67%.

### a. Validity and Reliability Test Results

The test results show:

- The results of the validity test show that all indicators have a coefficient of validity  $> 0.3$  so it can be concluded that all variables of HR Competency (X1), Quality of Financial Applications of Accounting Information Systems (X2) and Quality of Financial Statements (Y) are declared valid as measured by questions through their respective indicators respectively.
- The results of the reliability test show that the value of the reliability coefficient that has been obtained is each variable  $> 0.6$  so it can be concluded that all questions in this study are reliable.

### b. Descriptive statistical test results

The results of descriptive testing for each research variable are presented in the form of a recapitulation in tabel 2, as follows:

**Table 2.** Descriptive Statistical Test Results

No	Variables and Indicators	Actual Score	Ideal Score	%	Category
<b>X<sub>1</sub></b>	<b>HR Competency</b>				
1	Education Level	172	300	57,3	enough
2	Training	188	300	62,7	enough
<b>Total</b>		<b>360</b>	<b>600</b>	<b>60,0</b>	<b>enough</b>
<b>X<sub>2</sub></b>	<b>Quality of Financial Application</b>				
1	user satisfaction	80	150	53,3	enough
2	system use	96	150	64	enough
<b>Total</b>		<b>176</b>	<b>300</b>	<b>58,65</b>	<b>enough</b>
<b>X<sub>3</sub></b>	<b>Quality of Financial Report</b>				
1	Understandable	202	300	67,3	enough
2	Relevant	176	300	58,67	enough
3	reliable	204	300	68	enough
4	Comparable	164	300	54,67	enough
<b>Total</b>		<b>760</b>	<b>1200</b>	<b>63,3</b>	<b>enough</b>

Descriptive test results show that all the variables studied are HR competency, financial application quality and quality of financial reports, show that they are included in the sufficient category, which means that

- HR competency in the Bandung city government is included in fairly good category, because the human resources empowered in managing finances have a level of education that is quite relevant to the field of work and has received sufficient training that supports the field of work
- The quality of financial applications in the Bandung city government is included in fairly good category, because financial applications are quite often used by users in preparing financial reports and users are quite satisfied with the performance of these financial applications.
- The quality of financial reports in the Bandung city government is included in fairly good category, because the financial statements contain information that is quite understandable, quite relevant to the evidence of transactions, quite reliable and quite comparable.

The results of descriptive testing with sufficient categories indicate that serious and continuous improvements are needed related to HR competence, quality of financial applications and quality of financial reports in the Bandung city government.

### c. Classic Assumption Test Results

The results of the classical assumption test are presented as follows:

- The probability value obtained from the residual variable is 0.144 and is greater than 0.05 indicating that the data used is normally distributed.
- The tolerance value obtained by the two independent variables is  $0.546 > 0.1$  and the Variance Inflation Factor (VIF) is less than 10. This shows that there is no strong correlation between the independent variables, so the assumption of multicollinearity of the data is met.
- The significance value obtained by each variable is greater than 0.05 indicating the residual variance in the data is homogeneous, so it can be concluded that the heteroscedasticity assumption is met.

### d. Regression Model Test Results

The results of the multiple regression model test are presented in table 3, as follows:

**Table 3** Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients			Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.122	1.876		1.131	.268
	HR Competency	.481	.180	.271	2.668	.013
	Quality Of Financial Application	.709	.100	.717	7.071	<.001

a. Dependent Variable: Quality of Financial Reports

Referring to the tabel 3, the value of  $\alpha$  is 2.122;  $X_1$  is 0.481 and  $X_2$  is 0.709. Thus, the multiple linear regression equation that will be formed is as follows:

$$Y = 2.122 + 0,481(X_1) + 0,709 (X_2)$$

**The model can be interpreted as follows:**

- constant of  $\alpha$  is 2,122 indicates when HR competency and financial application quality are zero (0) and there is no change, then the quality of financial reports is predicted to be 2,122 times.
- the  $X_1$  variable, namely the quality of human resources, has a regression coefficient of 0.481, indicating that when the quality of human resources increases, it is predicted that the quality of financial reports will increase by 0.481 times.
- variable  $X_2$ , namely the effectiveness of the accounting information system, has a regression coefficient of 0.709, indicating that when the effectiveness of the accounting information system increases, it is predicted to increase the quality of financial reports by 0.709 times.

**e. Correlation Test Results and Coefficient of Determination.**

The results of the correlation test are presented in tables 4 and 5, as follows:

**Table 4.** Correlation of HR Competency and Quality of Financial Reports

HR Competency			Quality of Financial Reports
HR Competency	Pearson Correlation	1	.753**
	Sig. (2-tailed)		<,001
	N	30	30
Quality of Financial Reports	Pearson Correlation	.753**	1
	Sig. (2-tailed)	<,001	
	N	30	30

- Referring to table 4, the correlation value between HR Competency and Quality of Financial Reports is 0.753 which can be interpreted as having a strong and unidirectional relationship, where HR Competency ( $X_1$ ) is increasing, followed by Quality Financial Reports ( $Y$ ) getting better.
- The magnitude of the influence of HR Competency on Quality of Financial Reports is seen from the coefficient of determination  $K_d$  or  $(R^2) = (0.753)^2 \times 100\% = 56.7\%$ . This value shows that the influence of HR Competency on Quality of Financial Reports is 56.7%, which is a fairly dominant influence, while the remaining 43.3% is the influence of other factors not examined in this study.

**Table 5.** Correlation Financial Applications Quality and Quality of Financial Reports

Quality of Financial Applications			Quality of Financial Reports
Quality of Financial Applications	Pearson Correlation	1	.899**
	Sig. (2-tailed)		<,001
	N	30	30
Quality of Financial Reports	Pearson Correlation	.899**	1
	Sig. (2-tailed)	<,001	
	N	30	30

- referring to table 5, the correlation value between Quality of Financial Applications and Quality of Financial Reports is 0.753 which can be interpreted as having a strong and unidirectional relationship, where Quality of Financial Applications ( $X_2$ ) is increasing, followed by Quality of Financial Reports ( $Y$ ) getting better .

- The magnitude of the influence of Quality of Financial Applications on Quality of Financial Reports is seen from the coefficient of determination  $R^2$  or  $(R^2) = (0.899)^2 \times 100\% = 80.8\%$ . This value indicates that the influence of Quality of Financial Applications on Quality of Financial Reports is 80.8%, which is the dominant influence, while the remaining 19.2% is the influence of other factors not examined in this study.

#### f. Hypothesis Test Results.

The hypothesis of hypothesis testing in table 6, as follows:

**Table 6.** Hypothesis Testing Results

Unstandardized Coefficients			Standardized Coefficients	t	Sig.	
Model		B	Std. Error			Beta
1	(Constant)	2.122	1.876		1.131	.268
	HR Competency	.481	.180	.271	2.668	.013
	Quality of Financial Application	.709	.100	.717	7.071	<.001

- **Hypothesis Testing: The Influence of HR Competence on the Quality of Financial Reports**  
Based on the table above, it is known that the t-count value is 2.668 with  $\alpha = 0.05$ , and the t-table value is  $\pm 2.052$ , indicating the t-count value is greater than t-table, then in accordance with the hypothesis testing criteria, it means that partially HR competence affect the quality of financial reports in the city government of Bandung.
- **Hypothesis Testing: The Influence of Financial Applications Quality on the Quality of Financial Reports**  
Based on the table above, it is known that the t-count value is 7.071 with  $\alpha = 0.05$ , and the t-table value is  $\pm 2.052$ , indicating the t-count value is greater than t-table, then accordance with the criteria for testing the hypothesis, it means partially the quality of the financial application affects the quality of financial reports in the city government of Bandung.

#### 1. Analysis of the Influence of Human Resources Competence on the Quality of Financial Reports.

Based on the results of hypothesis testing, it can be proven that HR competence affects the quality of financial reports with a large influence of 56.7% and the direction of the relationship is positive, meaning that when HR competence increases, the quality of financial reports will also increase. The results of this study strengthen the theory stated by [11] and [12] that financial reporting is a series of long and systematic processes that require the competence of human resources involved in its preparation. Adequate knowledge and skills are required in the process of preparing financial statements. Knowledge can be obtained through the level of education that is in line with the type of work assigned, then adequate skills can be obtained through flight hours or experience that is balanced with the intensity of the training followed by the accountant. Then [31] argue that the quality of financial reports describes the extent to which reports are presented in a relevant, reliable and structured manner from a reporting entity. Quality financial reports show the involvement of competent human resources in the process of collecting, identifying and recording evidence of financial transactions in a reporting entity.

The results of hypothesis testing in this study are in accordance with the results of research by [15] with the results that the Quality of Human Resources has a positive effect on the quality of local government



financial reports. Furthermore, this is in line with research by [30] with empirical evidence that human resources have a significant effect on the financial quality of quoted oil and gas companies in Nigeria. Then the research of [19] proves that human resources have been of paramount importance which demonstrates that it has significant effect or relationship with quality of financial reporting for different stakeholders.

The description of the results of the study shows that digitalization of finance through the use of financial applications is highly dependent on the competence of the human resources of its users. An adequate level of education and the intensity of HR in participating in training relevant to the field of work are needed so that employees can successfully use these various financial applications properly.

The results of the descriptive analysis that show the competence of HR in the Bandung city government are included in the sufficient category, meaning that HR competencies still need to be improved again by involving employees in various kinds of training that support the field of work and increase the level of employee knowledge through further studies in the field of education that are in line with the field of work. This descriptive analysis proves the problems previously stated by [4] as the Head of the Secretariat of the Bandung City Financial and Asset Management Agency that the low quality of financial reports occurs due to a lack of accountants in making financial reports.

The solution to this problem can be done by implementing the concept of society 5.0 which was promoted by the business community in Japan. Society 5.0 is aimed at fostering a balance in the use of Information Technology (IT) as well as to produce solutions to social problems that reduce the use of human resources as a result of strengthening business digitization practices.

The main focus of the Society 5.0 era is the role of humans in using IT. Humans are not only users of technology, but humans must be able to control technology, meaning that the technology created must accommodate the roles and competencies of humans as technology users so that humans and technology can harmoniously go hand in hand.

Society 5.0 is a business digitization practice that is humane and friendly to human roles. Empowering HR competencies is a solution to the problems described in this study because HR competencies are intellectual capital in an organization. Intellectual capital is an asset based on knowledge, skills and experience of the company's HR which is the basis for core competencies that affect competitive advantage.

## **2. Analysis of the Effect of Financial Application Quality on the Quality of Financial Statements.**

The results of hypothesis testing prove that financial applications have an effect on the quality of financial reports with a large influence of 80.8% and the direction of the relationship is positive, meaning that increasing the quality of financial applications will improve the quality of financial reports. The results of this study support the theory presented by [11], [12] and [13] that the quality of financial reports depends on the quality of the financial applications used by the company, because the quality of good financial applications reflects the financial applications used and provides satisfaction to its users and is characterized by availability, reliability, efficient, flexible, secure, well integrated and can be used easily by various users.

The results of hypothesis testing in this study support previous research conducted by [24] that the implementation of quality financial applications in a company has a positive influence on the production of quality financial reports. Then the results of the research that has been stated by [22] that the quality of financial applications affects the Quality of Financial Reports. Furthermore, research by [19], that The empirical investigation found that the quality of financial application exerts a significant positive effect on financial and non-financial measures indicators of companies in Nigeria. Then the research of [21] examines the impact of quality of financial application on the financial performance of selected real estate

companies in Jordan. The study employed a survey research design and collects its data through questionnaires from 175 employees pooled from 5 companies in Jordan. The study employs the linear regression statistics to analyze the collected data. The findings revealed that there is a significant impact of quality of financial application on the financial performance of the companies.

## 5.0 Conclusions

This study explains the influence of human resources competence on the success of financial digitization and its impact on the quality of financial reporting. The results of study show that human resources competence has a high contribution to the optimization of financial digitization of government agencies in the city of Bandung, and the quality of financial reports is influenced by the optimization of financial digitization. Quality financial reports are produced by human resources who have the knowledge and skills in using available financial applications. The use of effective financial applications supports the successful implementation of financial digitization in the public sector. Society 5.0 carries the idea of harmonization between IT and humans as IT users. Integration in the concept of society 5.0 is a solution to foster a balance in the use of IT for business progress and is a solution for the reduced use of human resources as a result of business digitization practices. The test results show that there are other factors not tested in this study that have a high enough influence on the quality of financial statements, in this regard, the researcher proposes that further research should develop this research model by including management and organizational environmental factors as variables that are predicted to have an influence on quality of financial reports. In addition, it is also recommended for further researchers to expand the research population and use other more relevant data analysis tools to test the research model.

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