



INTERNATIONAL JOURNAL OF
ENTREPRENEURSHIP AND
MANAGEMENT PRACTICES
(IJEMP)

www.ijemp.com



INFLUENCE OF FINANCIAL ADMINISTRATION AND
CONCERNING ACCOUNTING INFORMATION SYSTEM
QUALITY OF FINANCIAL REPORTS

Indrawaty Nurdin^{1*}, Muhammad Aqsa², Rismawati³, Imam Pribadi⁴, Duriani⁵

¹ Postgraduate Student Master of Management, Muhammadiyah University of Palopo, Indonesia

Email: indrawaty1976@gmail.com

² Palopo Muhammadiyah University, Indonesia

Email: muhammadaqsa@umpalopo.ac.id

³ Palopo Muhammadiyah University, Indonesia

Email: risma11@umpalopo.ac.id

⁴ Palopo Muhammadiyah University, Indonesia

Email: imampersonal@umpalopo.ac.id

⁵ Palopo Muhammadiyah University, Indonesia

Email: duriani@umpalopo.ac.id

* Corresponding Author

Article Info:

Article history:

Received date: 29.08.2024

Revised date: 12.09.2024

Accepted date: 15.10.2024

Published date: 28.11.2024

To cite this document:

Nurdin, I., Aqsa, M., Rismawati, R., Pribadi, I., & Duriani, D. (2024). Influence Of Financial Administration And Concerning Accounting Information System Quality Of Financial Reports *International Journal of Entrepreneurship and Management Practices*, 7 (27), 277-289.

DOI: 10.35631/IJEMP.727022

This work is licensed under [CC BY 4.0](https://creativecommons.org/licenses/by/4.0/)



Abstract:

The quality of financial reports is a vital element in public financial management, especially in the government sector. This research aims to examine the influence of Financial Administration and Accounting Information Systems on the quality of financial reports in Work Units in East Luwu Regency. The research methodology was carried out using quantitative methods by carrying out the Patrial Squire Test, using research samples with primary data sources, namely questionnaire. Research Location at East Luwu Regency Regional Work Unit. The research results show that financial administration has a significant influence on the quality of financial reports. Accounting Information Systems (AIS) have a positive but not significant influence on the quality of financial reports. The conclusion that can be made is that effective financial administration plays an important role in improving the quality of financial reports, while the accounting information system, although positive, requires further optimization to have a significant impact. Local governments and work units in East Luwu Regency need to adopt strategic steps to strengthen these two aspects in their efforts to increase financial transparency and accountability in the future

Keywords:

Financial Administration; Accounting Information System; Quality of Financial Reports

Introduction

The effectiveness of the treasurer's accountability must be detailed, transparent, systematic and integrated and comprehensive. According to Government Regulation Number 12 of 2019 concerning guidelines for regional financial management. The description of regional financial administration includes the following: (a) general principles of regional financial administration; (b) implementation of regional financial administration; (c) revenue administration; and (d) administration of expenses.

Achieving the objectives of regional financial administration procedures is financial reporting. Regional government financial reports must follow accrual-based Government Accounting Standards (SAP), namely Government Regulation Number 71 of 2010. Rohoman et al., (2019) revealed that Regional Governments must implement accrual-based government accounting standards as a form of transformation from cash to actual accounting.

The quality of financial reports is a vital element in public financial management, especially in the government sector. Accurate and transparent financial reports are needed to ensure the accountability and credibility of an organization, including the Work Unit (SKPD) in East Luwu Regency. However, even though various regulations have been implemented, there are still challenges in maintaining the consistency and quality of the financial reports produced. One of the factors that is believed to influence the quality of financial reports is effective financial administration and the implementation of a capable accounting information system.

Good financial administration involves a systematic financial management process, from budget planning to financial reporting. Inaccuracies in financial administration can result in errors in financial reports, which in turn affect decision making. On the other hand, the Accounting Information System (AIS) plays a role in providing the data and information needed for preparing financial reports. Suboptimal implementation of AIS can cause inaccuracies in the information reported, thereby reducing the quality of financial reports.

Shinichiro, (2018) stated that the Accounting information system is a component that collects, classifies, processes, analyzes and combines financial information that is relevant for decision making by external parties, be it the government, society or investors. An Accounting Information System is a unified system component that processes data and transactions to produce information that is useful for planning, controlling and operating a business.

The quality of regional government financial reports reflects the orderly management of regional government finances, which includes orderly administration and adherence to principles (Wee Han & Maharani, (2022). The indicator that regional government financial reports are of high quality is the Unqualified Opinion given by the Financial Audit Agency on Regional Government Financial Reports. The East Luwu Regency Government, in managing regional finances, carries out financial administration in accordance with applicable standards mandated by statutory regulations, and has implemented an accounting information system both technologically supported by a financial information system and human resources.

In East Luwu Regency, there are several SKPDs that face problems in preparing financial reports. This phenomenon can be seen from audit reports which show errors in financial reporting, non-compliance with accounting standards, and a lack of transparency in financial management. This raises concerns about SKPD's ability to produce quality financial reports, which could have a negative impact on public trust and accountability of local government.

Theoretically, financial administration and accounting information systems should contribute positively to the quality of financial reports. However, there is a gap between theory and practice in the field, especially in the context of regional government. Several previous studies have shown that even though an accounting information system has been implemented, the quality of financial reports is still not optimal. This indicates that there are other factors that may influence this relationship, such as human resource competency, internal control, or organizational culture (Rahmawati et al., 2018).

This research aims to examine the influence of financial administration and accounting information systems on the quality of financial reports in Work Units in East Luwu Regency. Through this research, it is hoped that it can contribute to improving the financial administration system and implementation of accounting information systems, so as to improve the quality of financial reports produced by SKPD.

Literature Review

Financial Administration

Financial administration is a financial management process that includes planning, implementation, supervision and financial reporting in a systematic and structured manner. Financial administration aims to ensure that the use of funds is carried out in accordance with applicable regulations and can be accounted for (Śwital & Kobylski, 2023).

Corrales Ortiz & Caicedo González, (2021) defines financial administration as a series of activities that involve recording, classifying, summarizing and reporting financial transactions within an organization. Good financial administration must be supported by a system that can provide accurate and timely information to decision makers.

In the explanation of financial administration from the experts above, it can be concluded that financial administration is an integral process in financial management which includes planning, implementation, supervision and financial reporting in a systematic and structured manner.

The main objective of financial administration is to ensure that all financial transactions are carried out in accordance with applicable regulations, are transparent, accountable and efficient in the use of funds. This process plays an important role in supporting organizational accountability and transparency, as well as ensuring that financial resources are used in the most effective way to achieve organizational goals.

The administration indicators used in this research refer to the indicators proposed by Moravec et al., (2021) namely Compliance with Budget, Transparency and Accountability, Efficient Use of Funds, Compliance with Regulations and Procedures, and Effective Internal Control. These indicators help in evaluating how well financial administration is carried out in an organization, as well as providing guidance for continuous improvement.

Accounting Information System

An Accounting Information System (AIS) is a collection of resources, such as people and equipment, designed to convert financial and other data into information. AIS supports decision making in organizations through the processing and processing of accurate and relevant data (Binh et al., 2022).

Al-Delawi & Ramo, (2020) defines an Accounting Information System as a system that collects, processes, stores and distributes financial information for management decision making purposes. AIS functions to support daily business operations, ensure timely financial reporting, and meet internal control needs.

Another definition according to Samarghandi et al., (2023), Accounting Information System is a system that integrates various components within a company to collect, record, store and process financial data which is used to produce information that is useful for internal and external users.

In conclusion, an Accounting Information System (AIS) is an integrated system that includes various components, including people, technology, and procedures, that work together to collect, process, and present financial data that is useful for decision making.

The Accounting Information System functions as the main tool in supporting organizational operations, providing accurate and timely financial information, and ensuring effective internal controls. Thus, SIA plays an important role in increasing efficiency, effectiveness and transparency in the financial management of an organization.

The indicators used in this research to measure the size of the Accounting Information System are Information Reliability, Timeliness of Reporting, Ease of Access to Information, System Integration, Effectiveness of Internal Control, System Flexibility and User Satisfaction (Saad, 2023).

Quality of Financial Reports

Financial reports are the final product of the financial system that applies to an organization, both private organizations and government organizations (Furqan et al., 2020). Financial reports in government organizations are assertions from government management that inform other parties about the government's financial condition (Muflihah, 2021). In Indonesia, the basic financial reports that must be made by the government as stated in article 30, Law No. 17/2013 concerning state finances include APBN/APBD realization reports, balance sheets, cash flow reports and notes to financial reports.

The quality of financial reports will improve the quality of the information presented in financial reports. Users of financial reports are confident in making decisions because they are based on information that has been well prepared, approved and audited in a transparent, accountable and quality manner. This opinion shows that the quality of financial reports is the extent to which financial reports present correct and honest information. This means that the quality of financial reports shows the concept of the quality of information from the report (Cahyani et al., 2020).

Based on PP No. 71/2010 concerning Government Financial Standards regarding the quality of regional government financial reports, as previously explained, the characteristics of financial reports are normative measures that need to be realized in financial information so that it can fulfill its objectives. The following four characteristics are explained in PP No. 71 of 2010 is a normative prerequisite that is needed so that government financial reports can meet the desired quality, including: Relevant; Reliable; Comparable; Understandable. From the explanation above, this research takes indicators to measure the quality of financial reports, so the indicators used are: relevant, reliable, comparable and understandable.

Hypothesis Development

Financial administration is a systematic and structured financial management process, including planning, implementation, supervision and financial reporting. Previous research shows that there is a significant relationship between financial administration and the quality of financial reports. Research by Abbas et al., (2022) shows that compliance with financial administration processes, such as proper budget planning and strict supervision, contributes directly to improving the quality of financial reports. Study Agus Wiratama & Andayani W, (2022) found that effective internal control, which is part of financial administration, plays an important role in maintaining the quality of financial reports. Based on the relationship from previous research, the first hypothesis is stated as follows:

H1: Financial Administration has a positive and significant effect on the Quality of Financial Reports

An Accounting Information System (AIS) is a system that collects, processes, stores and distributes financial information to support decision making and financial reporting in an organization. Previous research shows that there is a significant relationship between the implementation of AIS and the quality of financial reports. Research by Febriansyah & Usnoviandi, (2023) shows that good implementation of AIS can increase efficiency in processing financial data, which in turn speeds up the preparation of financial reports. Timeliness in reporting is an important indicator of the quality of financial reports. Christanty et al., (2023) found that a well-designed AIS can improve the reliability and accuracy of the financial data produced. As a result, the resulting financial reports are more accurate and reliable, which is an important element of the quality of financial reports. Based on the relationship from previous research, the first hypothesis is stated as follows:

H2: Accounting Information Systems have a positive and significant effect on the Quality of Financial Reports

Based on the literature review and the relationship between research variables based on previous research results, the research conceptual framework can be described as follows:

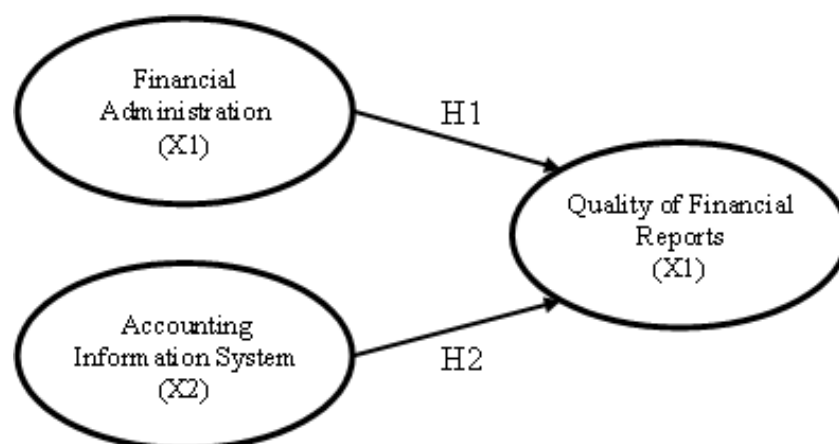


Figure 1 : Conceptual Framework Research

Methodology

The method used in this research is a quantitative descriptive method which emphasizes explaining and describing each variable being studied using data in the form of numbers followed by explaining the correlation or relationship between the two variables using hypothesis testing.

This research took place in East Luwu Regency with the research object being SKPD/OPD Resources within the Regional Government of East Luwu Regency with a sampling technique using saturated sampling so that the entire population was sampled. Data was collected using questionnaires. The author asked a list of closed questions to several competent respondents and then distributed them to the respondents directly.

The data that has been collected will be analyzed descriptively and inferentially, where validity and reliability analysis of the data collection instruments has previously been carried out. Data analysis will use the SmartPLS statistical tool.

Data Analysis

This test was carried out to measure the level of suitability of each indicator to describe the variables used in the instrument by looking at the data resulting from the loading factor analysis. The value of 0.7 is the expected value, which is often used as a minimum limit of ≥ 0.6 , while the loading factor value < 0.6 must be removed from the model because it has a low level of validity or is considered unable to explain the construct of the variable. The following is the loading tabulation. factor:

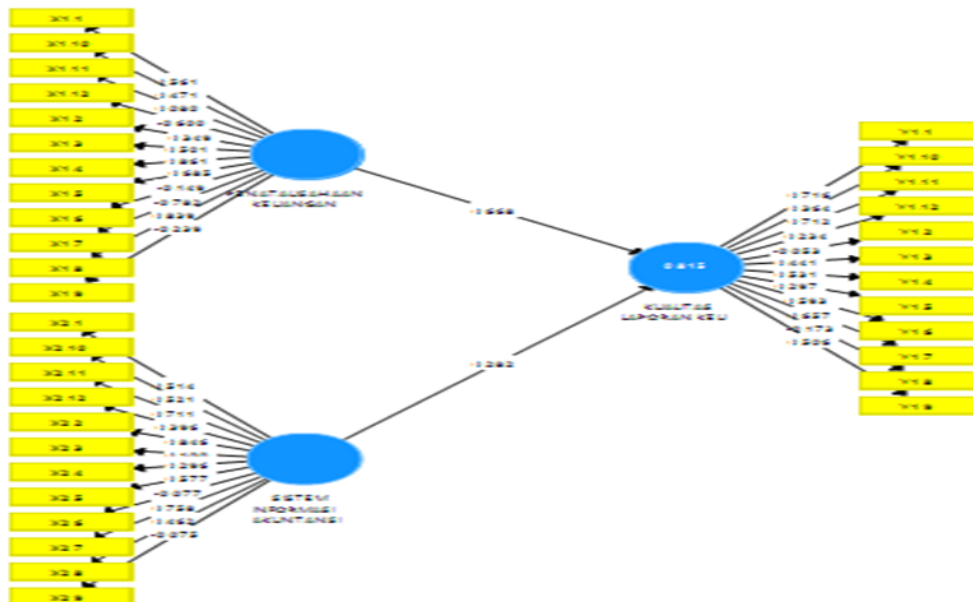


Figure 2 : Loading Factor

After calculating the loading factors, it can be seen that the values for all indicators are as expected > 0.7 , so it can be said that all indicators are able to describe the variables and meet the requirements for further analysis.

Next, to measure the consistency of each indicator in explaining the variable construct. To find out how consistent each indicator is in explaining the variable construct, you can look at the analysis results in the composite reliability or Cronbach's alpha column

Table 1 : Composite Reliability and Cronbach's Alpha

Variable	Cronbach's Alpha	Composite Reliability	information
Quality of Financial Reports	0.635	0.718	Reliable
Financial Administration	0.171	0.450	Reliable
Accounting Information System	0.617	0.741	Reliable

Source: Data processed 2024

Based on Table 1 above, Cronbach's Alpha and Composite Reliability variables for the quality of financial reports and accounting information systems are above ($>$) 0.60. This shows that all variables with reflective indicators have high reliability, while for the financial administration variable it is $<$ 0.60 due to some indicators are weak, but do not represent the overall effect.

Discriminant validity is carried out to ensure that each concept from each latent model is different from other variables. Validity testing is carried out to determine how precisely a measuring instrument performs its measurement function (Ghozali, 2016). Discriminant validity is the extent to which a construct is truly different from other constructs (the construct is unique). The best new measurement criterion is to look at the Heretroit-Monotrait Ratio (HTMT) value. If the HTMT value is $<$ 0.90 then a construct has good discriminant validity.

Table 2 : Heretroit-Monotrait Ratio (HTMT)

Variable	Quality of financial reports	Financial administration	Accounting information system
Quality of Financial Reports			
Financial Administration	0.994		
Accounting Information System	0.858	0.832	

Source: Data processed 2024

From table 2 above, it can be concluded that the Heteroit-Monotrait Ratio (HTMT) test is as follows: Financial Administration on the Quality of Financial Reports has a Heteroit - Monotrait Ratio of $0.994 > 0.90$ which means the discriminant is not good while the Accounting Information System on the Quality of Financial Reports and Financial Administration has a Heteroit – Monotrait Ratio of 0.858 and $0.832 < 0.90$ which means good discriminant.

In SMART-PLS discriminant validity testing can be assessed based on the Fornell-Larcker criterion and cross loading. In the Fornell-Larcker criterion test, discriminant validity can be said to be good if the root of the AVE in the construct is higher than the correlation of the construct with other latent variables, whereas in the cross loading test it must show a higher indicator value for each construct compared to the indicators for the other constructs.

Table 3 : Fornell-Larcker Criterion

Variable	Quality of financial reports	Financial administration	Accounting information system
Quality of Financial Reports	0.487		
Financial Administration	0.884	0.569	
Accounting Information System	0.794	0.765	0.512

Source: Data processed 2024

From table 3 above it can be explained that the results of the Fornell-Larcker Criterion test for the root AVE of the Financial Administration variable are 0.569, which is smaller than the correlation value of financial administration with the quality of financial reports, which means that its discriminant validity is classified as weak. The root Accounting Information System variable AVE is 0.512, which is smaller than the correlation value of financial administration with the quality of financial reports, which means the discriminant validity is weak.

After testing the PLS Algorithm until it meets all the specified requirements, Bootstrapping testing is then carried out to determine the path coefficients (Path Coefficients) or the significance of the independent variable (X) on the dependent variable (Y) in order to test the research hypothesis. An independent variable can be said to have a significant effect on the dependent variable if the significance value of P value is <0.05 , the influence value is shown in table 4 below:

Table 4 : Direct Effect (T-Test)

Variable	T Statistics	P Values	Cut Values
Financial Administration > Quality of Financial Reports	4,528	0,000	0.05
Accounting Information System > Quality of Financial Reports	1,700	0.090	0.05

Source: Data processed 2024

Hypothesis Testing

First Hypothesis: It is suspected that Financial Administration has a positive and significant effect on the Quality of Financial Reports. The results of the analysis show a statistical T value of 4.528 with a P value (0.000) <0.5 so it can be stated that Financial Administration has a positive and significant effect on the Quality of Financial Reports, which means the first hypothesis of this research is accepted.

Second Hypothesis: It is suspected that the Accounting Information System has a positive and significant effect on the Quality of Financial Reports. The results of the analysis show a statistical T value of 1.700 with a P value (0.090) >0.5 so it can be stated that the Accounting Information System has a positive but not significant effect on the Quality of Financial Reports, which means the second hypothesis of this research is rejected

Discussion

The Relationship between Financial Administration and the Quality of Financial Reports

This research found that financial administration has a positive and significant influence on the quality of financial reports in East Luwu Regency. The significant influence of financial administration on the quality of financial reports is because good financial administration includes systematic financial management starting from planning, implementation, supervision, to reporting.

This process ensures that all financial transactions are recorded correctly and in accordance with applicable accounting standards. When all these steps are carried out with discipline, the resulting financial reports will be of high quality, both in terms of accuracy, relevance and reliability.

Effective financial administration can also increase accountability and transparency in financial management. When an organization applies the principles of accountability, every expenditure and receipt of funds must be clearly accounted for. Transparency in this process allows interested parties, such as auditors or regulators, to verify the validity and accuracy of the information presented in the financial reports. As a result, these financial reports become more credible and reliable (Corrales Ortiz & Caicedo González, 2021).

One important component of financial administration is the implementation of effective internal control. Good internal control helps prevent errors or fraud in financial recording. With strong controls, these risks can be minimized, so that the resulting financial reports are more accurate and free from distortion. This has a direct impact on improving the quality of financial reports.

These results are in line with several previous studies which also show that good financial administration can improve the quality of financial reports in an organization. Research by Abbas et al., (2022) shows that compliance with financial administration processes, such as proper budget planning and strict supervision, contributes directly to improving the quality of financial reports. Research by Agus Wiratama & Andayani W, (2022) found that effective internal control, which is part of financial administration, plays an important role in maintaining the quality of financial reports.

The Relationship between Accounting Information Systems and the Quality of Financial Reports

This research found that the Accounting Information System (AIS) has a positive but not significant influence on the quality of financial reports in East Luwu Regency. These results indicate that although the implementation of AIS tends to have a positive impact on the quality of financial reports, the effect is not significantly strong or consistent.

Although AIS has the potential to improve the quality of financial reporting, there are several reasons why its effect may not be significant. One of the main reasons why the influence of AIS is not significant is the limitations in implementing the system. If AIS is not implemented well, for example due to lack of user training, lack of adequate technological support, or resistance to change, then the full potential of AIS cannot be realized. This can reduce the positive impact of AIS on the quality of financial reports.

The positive influence of AIS on the quality of financial reports can also be hampered if the system is not fully integrated with other business processes in the organization. Without good integration, AIS may not be able to provide complete and relevant information to prepare quality financial reports (Sujana, 2021).

The competency of human resources involved in AIS operations is very important to determine the effectiveness of the system. If staff do not have sufficient expertise or understanding of how to operate AIS, or if they are not properly trained, then the system will not be used optimally. This can result in the resulting data being less accurate or timely, which in turn affects the quality of financial reports.

In some organizations, resistance to change can also be a factor that hinders AIS effectiveness. Staff accustomed to manual methods may feel reluctant or uncomfortable using AIS, which may result in the system not being used to its full potential. This can reduce the positive impact of AIS on the quality of financial reports (Agus Wiratama & Andayani W, 2022).

Several previous studies also found similar results as research Monteiro & Cepeda, (2021) who found that a well-designed AIS can increase efficiency and accuracy in processing financial data, which in turn can improve the quality of financial reports. However, they also note that the effectiveness of AIS depends largely on how the system is implemented and integrated into the organization's operations.

Study Vosselman & De Loo, (2023) found that AIS plays an important role in ensuring the reliability and accuracy of information used in financial reports. However, this research also emphasizes that the benefits of AIS will only be optimal if supported by competent human resources and adequate technological infrastructure.

İyibildiren et al., (2023) in his research shows that although AIS can improve internal control and reduce the risk of errors in financial reports, its implementation often faces obstacles, such as lack of training for users or problems in system integration. These constraints can reduce the positive impact of AIS on the quality of financial reports.

Implications

Regional governments need to develop policies that support the implementation of effective financial administration. This includes providing an adequate budget for the development of a better financial system and increasing human resource competency in the financial sector.

To increase the effectiveness of AIS, local governments must formulate policies that encourage the use of information technology in financial management. This includes policies that support investment in adequate technological infrastructure and the development of information technology capabilities among employees.

Human resource development policies that focus on increasing competence in the fields of information technology and accounting are very necessary. Local governments must ensure that all employees involved in financial management have access to the training necessary to operate AIS and implement effective financial administration.

Conclusion

Financial administration has a significant influence on the quality of financial reports. Good financial administration processes, which include proper planning, disciplined implementation, strong internal controls, and technological support, all contribute to improving the quality of financial reports.

While Accounting Information Systems (AIS) have a positive influence on the quality of financial reports, this influence may not be significant due to various factors, including limitations in implementation, lack of integration, limited human resources, resistance to change, and technological constraints.

Overall, this research provides empirical evidence that effective financial administration plays an important role in improving the quality of financial reports, while AIS, although positive, requires further optimization to have a significant impact. Local governments and work units in East Luwu Regency need to adopt strategic steps to strengthen these two aspects in their efforts to increase financial transparency and accountability in the future

Acknowledgment

Thank you to the Regent of East Luwu who has given permission to conduct research and the opportunity for researchers to continue their education. Thank you also to the Chancellor of Muhammadiyah University of Palopo for the opportunity and support provided in completing this article. Thank you and appreciation to the Advisory Team who have spent their time, energy and thoughts in helping to complete this article. Huge appreciation to Family, Friends and Colleagues that I cannot mention one by one.

References

- Abbas, DS, Pakpahan, R., Murwaningsari, E., & Mayangsari, S. (2022). Influence Of Internal Control System Weaknesses And Audit Quality On The Quality Of Local Government Financial Reports In Indonesia With Good Government Governance As Moderating. *International Journal of Science, Technology & Management*, 3(2). <https://doi.org/10.46729/ijstm.v3i2.463>
- Agus Wiratama, IG, & Andayani W, RD (2022). The Influence Of Understanding Accounting, Use Of Accounting Information Systems, And Internal Control Systems On The Quality Of Financial Reports In Opd (Regional Apparatus Organization) Karangasem District. *Hita Accounting and Finance*, 3(1). <https://doi.org/10.32795/hak.v3i1.2308>
- Al-Delawi, AS, & Ramo, WM (2020). The impact of accounting information systems on performance management. *Polish Journal of Management Studies*, 21(2). <https://doi.org/10.17512/pjms.2020.21.2.03>
- Binh, VTT, Tran, N.M., & Vu, M.C. (2022). The Effect of Organizational Culture on the Quality of Accounting Information Systems: Evidence From Vietnam. *SAGE Open*, 12(3). <https://doi.org/10.1177/21582440221121599>
- Cahyani, AD, Mulyani, S., & Budiman, NA (2020). The Influence of Sak Emkm-Based Accounting, Quality of Human Resources, and Business Characteristics on the Quality of Financial Reports. *National Seminar on Management, Economics and Accounting*, September.
- Christanty, L., Nugroho, WS, Nurcahyono, N., & Maharani, B. (2023). Accounting Information Systems and Financial Literacy impact on SMEs' performance. *MAXIMUM*, 13(1). <https://doi.org/10.26714/mki.13.1.2023.66-75>

- Corrales Ortiz, Y.M., & Caicedo González, I. (2021). Theoretical perspective of International Financial Administration. *Dictamen Libre*, 28. <https://doi.org/10.18041/2619-4244/dl.28.7299>
- Febriansyah, A., & Usnoviandi, S. (2023). Accounting Information Systems on the Quality of MSME Financial Reports Accounting Information Systems on the Quality of MSME Financial Reports. *Journal of Accounting Research*, 15(1).
- Furqan, AC, Wardhani, R., Martani, D., & Setyaningrum, D. (2020). The effect of audit findings and audit recommendation follow-up on the financial report and public service quality in Indonesia. *International Journal of Public Sector Management*, 33(5). <https://doi.org/10.1108/IJPSM-06-2019-0173>
- İyibildiren, M., Eren, T., & Ceran, M. B. (2023). Bibliometric analysis of publications on web of science database related to accounting information system with mapping technique. In *Cogent Business and Management* (Vol. 10, Issue 1). <https://doi.org/10.1080/23311975.2022.2160584>
- Monteiro, A., & Cepêda, C. (2021). Accounting information systems: Scientific production and trends in research. *Systems*, 9(3). <https://doi.org/10.3390/systems9030067>
- Moravec, L., Hinke, J., & Borsiczka, M. (2021). VAT Gap Estimation and Influence of Selected Methods of Financial Administration on its Reduction. *Danube*, 12(1). <https://doi.org/10.2478/danb-2021-0004>
- Muflihah, M. (2021). Analysis of Factors That Influence the Quality of Information on Regional Government Financial Reports. *Jambura Accounting Review*, 2(1). <https://doi.org/10.37905/jar.v2i1.29>
- Rahmawati, A., Mustika, IW, & Eka, LH (2018). The Influence of Implementing Government Accounting Standards, Utilizing Information Technology, and Internal Control Systems on the Quality of South Tangerang City SKPD Financial Reports. *Journal of Economics, Business and Accounting (JEBA)*, 20(2).
- Rohoman, MM, Kuddus, MA, & Sarkar, A. (2019). Financial Administration and Governmental Accounting Systems in Bangladesh: An Analysis. *International Journal of Science and Research (IJSR)*, 8(1).
- Saad, M. (2023). The influence of accounting information system adoption on business performance amid COVID-19. *Computers in Human Behavior Reports*, 10. <https://doi.org/10.1016/j.chbr.2023.100286>
- Samarghandi, H., Askarany, D., & Dehkordi, B.B. (2023). A Hybrid Method to Predict Human Action Actors in Accounting Information Systems. *Journal of Risk and Financial Management*, 16(1). <https://doi.org/10.3390/jrfm16010037>
- Shin'ichiro, W. (2018). LOCAL FINANCIAL ADMINISTRATION in the LATTER HALF of the TANG DYNASTY: On PREFECTURAL FINANCIAL ADMINISTRATION, INCLUDING the METROPOLITAN PREFECTURE. *International Journal of Asian Studies*, 15(1). <https://doi.org/10.1017/S1479591417000201>
- Sujana, ZH (2021). The Effect of Good Corporate Governance and Accounting Information Systems on the Quality of Financial Statements. *JASa (Journal of Accounting, Auditing and Accounting Information Systems)*, 5(1). <https://doi.org/10.36555/jasa.v5i1.1505>
- Śwital, P., & Kobylski, P. (2023). The Openness of the Commune's Financial Administration. *Studia Iuridica Lublinensia*, 32(3). <https://doi.org/10.17951/sil.2023.32.3.201-218>
- Vosselman, E., & De Loo, I. (2023). Sociomateriality and the metaphysics of accounting information systems: Revisiting agential realism. *International Journal of Accounting Information Systems*, 49. <https://doi.org/10.1016/j.accinf.2023.100609>
- Wee Han, HK, & Maharani, NK (2022). The Effect of Utilization of Accounting Information Systems and Quality of Human Resources on the Quality of Financial Reports. *Al*

Qalam: Journal of Religious and Social Sciences, 16(2).
<https://doi.org/10.35931/aq.v16i2.952>.