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# Quality of Financial Reporting: Importance of Quality in Accounting Information System and Information Technology

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## ABSTRACT

Quality of information system and information technology are two important factors in developing the quality of financial reporting. Functional accounting information system can produce accurate, relevant, and timely information. On the other hand, optimal information technology can support the accuracy of financial data arrangement along with information integrity and security. The purpose of this study is to determine the contribution and influence of the quality of information system and information technology on the quality of financial reporting implemented in the National Land Agency of Bandung Regency. The study uses a quantitative approach with collected primary data through questionnaires and data processing using SmartPLS 4.1.1.2. The results show that the quality of accounting information system contributes 46,9% to the quality of financial reporting while information technology contributes 51.2%.

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## INTRODUCTION

Accounting information plays an important role in supporting the decision making process, both by internal parties of the organization such as management and external parties such as investors. In order to maximize the utilization of this information, the presentation must be accurate, relevant, and on time. To achieve this, an accounting information system capable of managing data flow in an effective and integrated manner is required. This system consists of multiple accounting subsystems and applications designed to process data into useful information (Sianturi, 2024). With functional systems, the process of recording and reporting finances can be carried out automatically, accurately, and in real-time, allowing more efficient and transparent decision making (Halim, 2022).

The requirement for quality accounting information is further emphasized by Endaryati (2021), who states that financial information by various parties to support business decisions and public policies. Therefore, a system capable of producing informative and reliable financial reports must be adjusted to the characteristics and value of the organization. Marina, et al. (2017) state that an accounting information system not only functions in the process of processing transaction data but also plays a role in maintaining accountability, as all transactions can be recorded systematically and documented by each employee according to their responsibilities.

However, accounting information systems do not always operate smoothly.

The phenomenon about the quality of accounting information systems related to the availability dimension, as introduced by Abitama (2023), states that the Geo-Computerization service at the South Lampung Land Office experienced system disruptions due to system maintenance and upgrades from the central office. This problem was caused by constraints on the spatial server, which forced a downgrade of the programming system. Consequently, electronic services at the Agrarian Affairs and Spatial Planning/National Land Agency were inaccessible due to server issues, thus hampering various land service requests. The Agrarian and Spatial Planning/National Land Agency apologized for the inconvenience and committed to resolving this issue as quickly as possible.

In addition to accounting information systems, information technology is also a strategic aspect in supporting the operations of modern organizations. Dalle, et al. (2020) explained that information technology contributes to multiple aspects, ranging from rapid communication, simplifying work processes, and data digitalization, to supporting efficiency and being environmentally friendly. This technology allows organizations to respond to business dynamics more flexibly. Endaryati (2021:19) added that with information technology, companies can manage data more effectively, reduce operational costs, and support the transformation of systems from manual to digital.

The phenomenon of information technology related to database dimensions, introduced by Fadli et al. (2021), states that Dewi Kartika, General Secretary of the Agrarian Reform Consortium, highlighted the security of the electronic land certificate data storage system managed by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. She assessed that the digitalization system is still vulnerable to the loss of community land certificate data. Furthermore, she considered the issuance of electronic certificates replacing physical certificates to conflict with several higher regulations. On the other hand, the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency states that changes to electronic land certificates will only be issued when land owners voluntarily visit the land office or during a buy-sell transaction.

Financial reports reflect the financial condition of the organization and act as the main reference in decision making. Ditta (2022:32) states that financial reports are the result of a systematic accounting process in recording and processing each transaction. Meanwhile, Febriana, et al (2021) emphasize that accurately prepared reports can provide a real picture of the achievements and development of an organization. Hidayat (2018) also states that the financial unit in the organization has the main responsibility to ensure that prepared reports can be accessed and used optimally by the stakeholders.

The phenomenon about the quality of financial reporting related to the reliability dimension, as introduced by Prayudhia (2023) which states that the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency, Hadi Tjahjanto, emphasized that errors in the recording and administration of state assets have triggered conflicts between the public, regional governments, and state-owned enterprises. The government is attempting to reorganize asset registration by issuing land certificates to provide legal certainty. Land certification not only provides legal certainty but also increases economic value to the land owners.

A positive public assessment of the quality of financial reporting will impact public trust in the financial management of the National Land Agency. Conversely, a low public assessment of the quality of financial reporting will lead to a decline in trust toward the financial management of the National Land Agency. The purpose of this study was to examine differences in expectations about the financial quality of the National Land Agency in Bandung Regency.

Previous studies have shown a positive relationship between accounting information systems and the quality of financial reporting. Lesmana (2021), Pramitha, et al. (2024), Mahartini, et al. (2021), Pratiwi, et al. (2022), serta Taufiqurrohman, et al. (2021) concluded that a functional accounting information system has a significant impact on the quality of

financial reporting. Meanwhile, several other studies by Ayem and Karlina (2021), Yulianda, et al. (2022), Aldino and Septiano (2021), Indrasari and Ismunawan (2023), and Letisya and Nuratama (2022) also show that the use of information technology provides a significant contribution to improving quality of financial reporting. However, the effectiveness is highly dependent on the readiness of human resources and the technological infrastructure.

Based on the background and previous findings, the purpose of this study is to test the extent of accounting information system influence on the quality of financial reporting, and how information technology influences the quality of financial reporting, in particular at the Bandung Regency Land Office of the National Land Agency.

Based on the description above, the hypothesis of this study is:

H1: Quality of accounting information system influences the quality of financial reporting.
H2: Information technology influences the quality of financial reporting.

## METHODS

The type of this study is quantitative with a descriptive and verification approach. The population of this study was 161 employees affiliated with the National Land Agency of Bandung Regency. The sample determination in this study used a power analysis approach. The calculation was carried out with the assumption of a significance level of 5%, a maximum number of arrows pointing to the latent construct of 2, and a minimum coefficient of determination (R2) value of 0.25. Based on these criteria, the minimum sample size required to ensure adequate statistical power was 33 respondents. The sample determination in this study used a probability sampling technique with simple random sampling, along with the criteria of employees of the National Land Agency of Bandung Regency who made the report.

The data used are primary data collected by questionnaires to 36 respondents affiliated with the National Land Agency of Bandung Regency. The data analysis method in this study is Structural Equation Modeling (SEM) based on Partial Least Square (PLS) with the assistance of SmartPLS 4.1.1.2. The independent variables consist of the Accounting Information Systems (X1) and Information Technology (X2), while the dependent variable is the Quality of Financial Reporting (Y). Each variable is measured through indicators that have been tested for validity and reliability.

## RESULTS AND DISCUSSION

### Quality of Accounting Information System

Accounting information system quality variables are measured through twelve dimensions, namely utility, economy, reliability, availability, punctuality, customer service, capacity, user-friendliness, flexibility, tractability, auditability, and security. These twelve dimensions are reflective, so the parameter estimation results of the variable measurement model are as follows.

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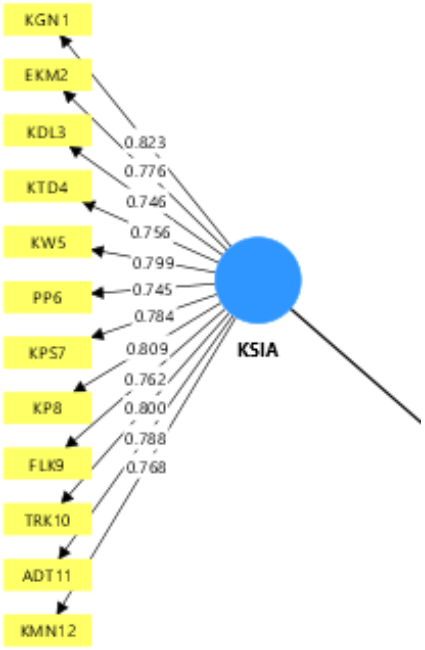


**Figure 1. Quality of Accounting Information System**
Source: Data processed with SEM-PLS (2025)

**Table 1. Calculation Result of the Accounting Information System Quality Measurement Model**

| Item | Loading Factor | Indicator Reliability | t-count | p-value |
|---|---|---|---|---|
| Utility | 0,823 | 0,813 | 10,637 | 0,000 |
| Economy | 0,776 | 0,760 | 8,471 | 0,000 |
| Reliability | 0,746 | 0,728 | 7,137 | 0,000 |
| Availability | 0,756 | 0,758 | 13.045 | 0,000 |
| Punctuality | 0,799 | 0,789 | 9,709 | 0,000 |
| Customer Service | 0,745 | 0,715 | 5,770 | 0,000 |
| Capacity | 0,784 | 0,784 | 14,123 | 0,000 |
| User-Friendliness | 0,809 | 0,795 | 9,822 | 0,000 |
| Flexibility | 0,762 | 0,753 | 9,062 | 0,000 |
| Tractability | 0,800 | 0,781 | 8,809 | 0,000 |
| Auditability | 0,788 | 0,791 | 14,066 | 0,000 |
| Security | 0,768 | 0,759 | 9,744 | 0,000 |
| Average Variance Extracted (AVE) | | 0,609 | | |
| Composite Reliability (CR) | | 0,949 | | |

Source: Data processed with SEM-PLS (2025)

From the table above, all indicators in the reflective construct of accounting information system quality have outer loading values above 0.70. This indicates that all indicators have met the criteria of convergent validity with fairly high value.

In addition, the obtained AVE value of 0.609 has also exceeded the minimum limit of 0.50, thus further strengthening the evidence that the accounting information system quality variable has met the convergent validity criteria. Meanwhile, the CR value of 0,949 far exceeds the threshold of 0,70 indicating that the accounting information system quality construct has reached an acceptable level of internal consistency reliability.

**Information Technology**

Information technology variables are measured through five dimensions consisting of hardware, software, network and communication, database, and users. These five dimensions are reflective, so the parameter estimation results of the variable measurement model are as follows.

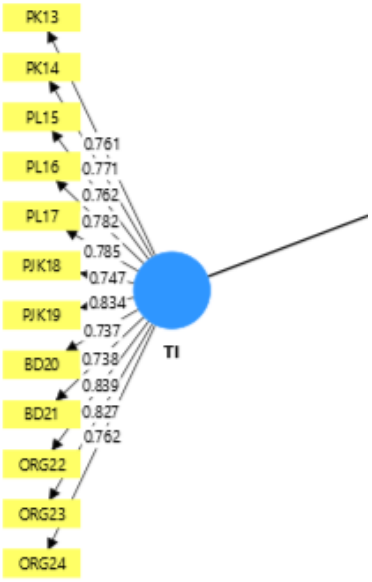


**Figure 2. Information Technology**
Source: Data processed with SEM-PLS (2025)

**Table 2. Calculation Result of the Information Technology Measurement Model**

| Item | Loading Factor | Indicator Reliability | t-count | p-value |
|---|---|---|---|---|
| Hardware 1 | 0,761 | 0,736 | 7,276 | 0,000 |
| Hardware 2 | 0,771 | 0,751 | 8,367 | 0,000 |
| Software 1 | 0,762 | 0,746 | 8,300 | 0,000 |
| Software 2 | 0,782 | 0,766 | 8,977 | 0,000 |
| Software 3 | 0,785 | 0,765 | 7,967 | 0,000 |
| Network and Communication 1 | 0,747 | 0,728 | 6,492 | 0,000 |
| Network and Communication 2 | 0,834 | 0,818 | 10,372 | 0,000 |
| Database 1 | 0,737 | 0,714 | 6,709 | 0,000 |
| Database 2 | 0,738 | 0,737 | 8,932 | 0,000 |
| User 1 | 0,839 | 0,836 | 13,229 | 0,000 |
| User 2 | 0,827 | 0,826 | 15,235 | 0,000 |
| User 3 | 0,762 | 0,743 | 6,839 | 0,000 |
| Average Variance Extracted (AVE) | | 0,608 | | |
| Composite Reliability (CR) | | 0,949 | | |

Source: Data processed with SEM-PLS (2025)

From the table above, all indicators in the reflective construct of information technology have outer loading values above 0.70. This indicates that all indicators have met the criteria of convergent validity with fairly high value.

In addition, the obtained AVE value of 0.608 has also exceeded the minimum limit of 0.50, thus further strengthening the evidence that the information technology variable has met the convergent validity criteria. Meanwhile, the CR value of 0,949 far exceeds the threshold of 0,70 indicating that the information technology construct has reached an acceptable level of internal consistency reliability.

**Quality of Financial Reporting**

Variable of financial reporting quality variables are measured with eleven dimensions consisting of easy to understand, relevant, reliable, comparable, materiality, truthful presentation, neutral, health considerations, comprehensiveness, on time, reasonable presentation. These eleven dimensions are reflective, so the parameter estimation results of the variable measurement model are as follows.

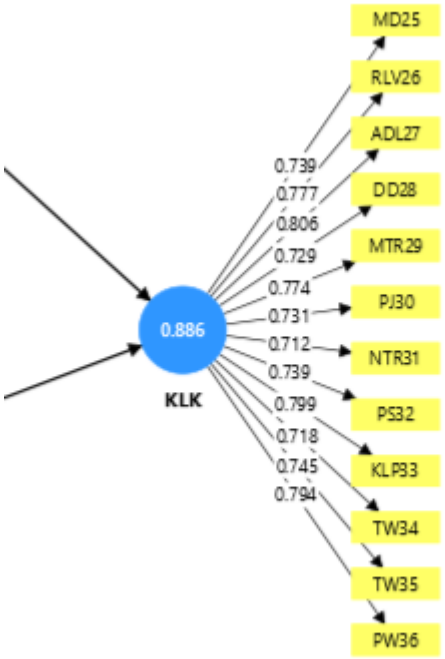


**Figure 3. Quality of Financial Reporting**
Source: Data processed with SEM-PLS (2025)

**Table 3. Calculation Result of the Finansial Reporting Quality Measurement Model**

| Item | Loading Factor | Indicator Reliability | t-count | p-value |
|---|---|---|---|---|
| Easy to Understand | 0,739 | 0,719 | 6,634 | 0,000 |
| Relevant | 0,777 | 0,788 | 14,356 | 0,000 |
| Reliable | 0,806 | 0,776 | 7,302 | 0,000 |
| Comparable | 0,729 | 0,688 | 4,470 | 0,000 |
| Materiality | 0,774 | 0,753 | 6,771 | 0,000 |
| Truthful Presentation | 0,731 | 0,684 | 4,305 | 0,000 |
| Neutral | 0,712 | 0,709 | 7,769 | 0,000 |
| Health Considerations | 0,739 | 0,726 | 7,109 | 0,000 |
| Comprehensiveness | 0,799 | 0,796 | 11,243 | 0,000 |
| On Time 1 | 0,718 | 0,685 | 5,230 | 0,000 |
| On Time 2 | 0,745 | 0,730 | 7,603 | 0,000 |
| Reasonable Presentation | 0,794 | 0,782 | 9,276 | 0,000 |
| Average Variance Extracted (AVE) | | 0,571 | | |
| Composite Reliability (CR) | | 0,941 | | |

Source: Data processed with SEM-PLS (2025)

From the table above, all indicators in the reflective construct of financial reporting quality have outer loading values above 0.70. This indicates that all indicators have met the criteria of convergent validity with fairly high value.

In addition, the obtained AVE value of 0.571 has also exceeded the minimum limit of

0.50, thus further strengthening the evidence that the financial reporting quality variable has met the convergent validity criteria. Meanwhile, the CR value of 0,941 far exceeds the threshold of 0,70 indicating that the financial reporting quality construct has reached an acceptable level of internal consistency reliability.

**Collinearity Test**

To identify collinearity problems, the variance inflation factor (VIF) measure is used with the provision that the value must be below 5 and preferably below 3. VIF value that exceeds this critical limit indicates multicollinearity which can affect the accuracy of model estimation (Hair *et al*, 2022).

**Table 4. Collinearity Assessment**

| Construct | VIF |
|---|---|
| Quality of Accounting Information System | 3,456 |
| Information Technology | 3,456 |

Source: Data processed with SEM-PLS (2025)

In this study, the collinearity test was conducted with a structural model that describes the correlation between latent variables of accounting information system quality and information technology which are also predictors for latent variables of financial reporting quality. The calculation results of the VIF value to each variable of accounting information system quality and information technology shown in Table 4 are that the VIF value is less than 5, so there is no significant level of collinearity between the two predictor variables. Thus, the evaluation of the structural model can be carried out, which consists of testing two hypotheses.

**Structural Model Evaluation**

The structural model in this study describes the relationship between latent variables, specifically analyzing two hypotheses that show the cause-and-effect relationship between exogenous variables (quality of accounting information system and information technology) with endogenous variables (quality of financial reporting). The following figure presents the calculation results of standardized path coefficients that show the influence magnitude of the quality of accounting information system and information technology on the quality of financial reporting.

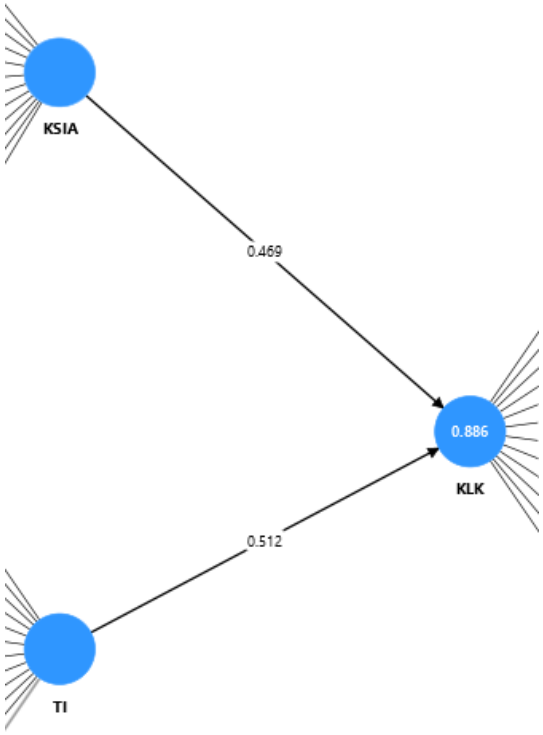


**Figure 4. Structural Model Standardized Coefficients**
Source: Data processed with SEM-PLS (2025)

## Hypothesis Testing

Hypothesis Statistic 1

$H_0$ : $\gamma_{11} = 0$ Quality of the accounting information system does not affect the quality of financial reporting

$H_0$ : $\gamma_{11} \neq 0$ Quality of the accounting information system affects the quality of financial reporting

Hypothesis Statistic 2

$H_0$ : $\gamma_{12} = 0$ Information technology does not affect the quality of financial reporting

$H_0$ : $\gamma_{12} \neq 0$ Information technology does affects the quality of financial reporting

The t-student statistical test is necessary to test the hypothesis. If the p-value is smaller than α, with α = 0,05 then $H_0$ is rejected. The table below provides a summary of the test results.

**Table 5. Hypothesis Testing Results**

| Hypothesis Statistic | Path Coefficient | t-count | f-square | p-value | Information |
|---|---|---|---|---|---|
| $H_0$ : $\gamma_{11} = 0$<br>$H_0$ : $\gamma_{11} \neq 0$ | 0,469 | 4,144 | 0,560 | 0,000 | $H_0$ Rejected |
| $H_0$ : $\gamma_{12} = 0$<br>$H_0$ : $\gamma_{12} \neq 0$ | 0,512 | 4,657 | 0,666 | 0,000 | $H_0$ Rejected |

Source: Data processed with SEM-PLS (2025)

## Hypothesis Testing Results 1

According to Table 5, the t-count of the accounting information system quality variable is (4,144) greater than the t-critical (1,96) meaning that the result of hypothesis test 1 is $H_0$ rejected, so the statistical result is the accounting information system quality has a significant effect on the quality of financial reporting.

The influence magnitude of accounting information system quality on the quality of financial reporting is 0,469. Then based on the calculation results, the $f^2$ value is 0,560. This means that the effect size of accounting information system quality on the quality of financial reporting has a large effect because the $f^2$ value is above 0,35 (the limit of large effect size value).

The research findings indicate that the quality of the accounting information systems is decent but not yet ideal, specifically in the user-friendliness dimension, which states that although the system generally runs well, users still experience obstacles in operating the system optimally. These problems are caused by a lack of technical training or the unavailability of clear user guides. These obstacles can impact the effectiveness of system use and potentially cause input errors and delays in financial data processing. Therefore, the user-friendliness aspect requires special attention because it plays a crucial role in supporting the speed, accuracy, and precision of information produced by the accounting information system.

The results of this study are supported by Pratiwi et al. (2022), who state that accounting information systems have a significant influence on the quality of financial reporting. This study confirms that the proper use of accounting information systems can help produce more accurate, relevant, and accountable financial reports. This study also aligns with Pramitha et al. (2024), who state that accounting information systems partially have a significant influence on the quality of financial reporting. An effective accounting information system can improve the quality of a company's financial reporting. Thus, this finding aligns with the results of the hypothesis test, which states that the better the quality of the accounting information system implemented, the higher the quality of the financial reporting results.

**Hypothesis Testing Results 2**

According to Table 5, the t-count of the information technology variable is (4,657) greater than the t-critical (1,96) meaning that the result of hypothesis test 2 is $H_0$ rejected, so the statistical result is the information technology has a significant effect on the quality of financial reporting with the value of 0.512.

Then based on the calculation results, the $f^2$ value is 0,666. This means that the effect size of information technology on the quality of financial reporting has a large effect because the $f^2$ value is above 0,35 (the limit of large effect size value).

$R^2$ (coefficient of determination) is an additional measure to evaluate the structural model. In the structural model for this study, there is one sub-model to explain the relationship between the variables of accounting information system quality and information technology with the endogenous latent variable of financial reporting quality. The calculation result of the coefficient of determination ($R^2$) is 0,886, indicating the variables of accounting information system quality and information technology contributed 88,6% of the financial reporting quality variable.

Research findings indicate that information technology is decent but not yet ideal, particularly in the hardware dimension, indicating limitations in fulfilling the physical technological infrastructure. Lack of hardware availability can cause delays in data processing, disrupt system access, and reduce work efficiency. Therefore, optimizing the procurement and maintenance of information technology devices is a crucial step in supporting the preparation of fast, accurate, and accountable financial reports. Adequate information technology support, both in terms of devices and human resources, will increase system reliability and ensure that the entire reporting process runs according to established standards. Therefore, although the hardware is in the acceptable category, improving the quality and maintenance of the hardware is still necessary to support more efficient and reliable financial reporting.

The results of this study are supported by Yulianda et al. (2022), who state that information technology has a positive and significant effect on the quality of financial

reporting, with a t-sig value of 0.035. This study confirms that the use of information technology in the financial report preparation process can reduce errors and increase reporting efficiency, resulting in higher-quality reports. This study is also supported by Letisya and Nuratama (2022), who state that information technology has a significant positive effect on the quality of financial reporting. This means that the more optimal usage of information technology in the reporting process, the higher the quality of the financial reporting results. Information technology plays an important role in accelerating data processing, improving accuracy, and presenting more informative and reliable financial reporting.

## CONCLUSION

Problem formulation, hypothesis, results, and discussion in this study are the basis for drawing conclusions. Based on the results of this study, it can be concluded that the quality of the accounting information system affects the quality of financial reporting at the National Land Agency of Bandung Regency. The implemented accounting information system is operational, although there are still shortcomings, especially in terms of user-friendliness. The current dimension has not fully supported the smoothness of the accounting information system so it needs further attention to the development. In addition, information technology has also been shown to influence the quality of financial reporting. In general, the information technology installed at the National Land Agency of Bandung Regency is sufficient, especially in software, computer networks, databases, and the human resources that manage it. However, hardware is still an obstacle because it is considered to have the lowest rate compared to other technological dimensions. Therefore, improving the quality of the hardware is an important step so that technological support for information systems and financial reporting can be more optimal .

This study has demonstrated that the quality of accounting information systems and information technology influences the quality of financial reports. These findings contribute to the development of accounting science, particularly in the field of information systems and public sector financial reporting. Therefore, future researchers are advised to develop the research model by adding other variables, such as internal control, human resource competency, and the implementation of government accounting standards, to gain a more comprehensive understanding of the factors influencing the quality of financial reports.

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