

Influence of the Implementation and use of Information Systems Accounting for the Quality of Financial Reports Dompu Regional General Hospital

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ARTICLE INFO

Keywords: Accounting Information System, Quality of Financial Reports

Received : 26, January
Revised : 25, February
Accepted: 24, March

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ABSTRACT

The aim of this research is to understand how the quality of the Dompu Regional General Hospital's financial reports is influenced by the implementation and use of accounting information systems. The population in this study was the staff or financial administration section of the Dompu Regional General Hospital, with a non-probability sampling technique, namely all members of the population totaling 33 respondents were taken as samples. Quantitative methods are used in research by collecting data using questionnaires measured using a Likert scale. The results of this research show that the implementation and use of an accounting information system has a positive and significant effect on the quality of the financial reports of the Dompu Regional General Hospital.

INTRODUCTION

In the current era of globalization, economic growth is increasingly advanced and developing, thus encouraging competition between private and government entities or companies. This causes companies or entities to try to improve the quality of their company so that it becomes superior. One of the things a company does to improve the quality of its company is to maintain and maintain the quality of its financial reports (Ramly 2020).

The quality of financial reports accurately describes the financial condition and capabilities of an organization. The information presented is used to estimate the past and future. The closer to the truth the financial information presented, the clearer the picture will be. The entire list of transactions related to an organization's financial data during the accounting cycle and used to describe and compare a company's capabilities is called a financial report (Ernawati and Budiyo 2019). The quality of financial reports is good if the information can be understood and can meet users' needs for decision making, is not biased or wrong, and can be relied on for assessing financial reports in previous periods (Ihsanti 2014). Factors that can influence the quality of accounting information system (AIS) financial reports.

The financial management process in a company includes planning, control, decision making and financial supervision, known as an accounting information system (AIS). The aim of SIA is to optimize the use of finance effectively and efficiently in order to increase value in a company. The accounting information system is responsible for managing investments, cash, debts, receivables, financial budgeting as well as analyzing financial performance and managing financial risks (Hanifah et al. 2023).

For organizations that use information systems, there must be a planned assessment to test and evaluate the accounting information system in order to achieve a goal (Istiyana et al. 2023). The accounting information system is considered important because it is able to present financial report information to be used in assessing all kinds of company activities and assessing the performance of someone who is given power and responsibility and is a source for drawing conclusions (Syaharman 2020). SIA can be applied to an organization or company operating in any field, such as being applied to the field of health services, namely hospitals.

A hospital is an institution or institution held or controlled by the government or private sector which operates in the field of health services which plays a role in efforts to improve public health services (Mahfudhoh and Muslimin 2020). In carrying out its activities, hospitals need an accounting information system to support and encourage creativity and new findings to produce high quality data that can be used by all parties (Eriansyah et al., 2016).

A phenomenon that often occurs today is the lack of implementation and use of AIS in Indonesia, as happened at the Dompus Regional General Hospital. Apart from that, there is a lack of workers with educational backgrounds who are not graduates or graduates in economics who understand administration and accounting, which hinders the use of accounting information systems which results in delays in publishing financial reports.

An accurate and efficient information system will influence financial reports (Audina et al., 2023). Previous studies show that by using an

appropriate accounting information system, the quality of financial reports can be improved (Gusherinsya and Samukri 2020). Apart from that, according to (Farida et al. 2021) it is stated that the implementation of an accounting information system has a significant impact on the quality of financial reports. Meanwhile, different results were shown by research (Saputra 2015) which found that the accounting information system did not affect the quality of financial reports.

Based on the phenomenon and there are still differences in the results of previous research, the author wants to research "The Influence of the Implementation and Use of Accounting Information Systems on the Quality of Financial Reports at the Dompu Regional General Hospital"

LITERATURE REVIEW

Decision Usefulness Theory

In 1954 George J. Staubus wrote or created the decision-use theory of accounting information on An Accounting Concept of Revenue University of Chicago, United States. This theory was originally known as A Theory of Accounting to Investors (Staubus, 2000); (Chairina and Wehartaty 2019). Decision-usefulness theory contains standards for measuring accounting information and includes elements that must be taken into account by presenters of accounting information so that this coverage can help decisions that must be made by users. The rules that must be followed by the elements of financial reports to be useful in decision making. The characteristics that make financial information relevant, trustworthy, understandable, and comparable are embodied by decision-usefulness theory (Sayekti et al. 2023).

Accounting information system

The process of managing financial data which consists of recording transaction activities that have occurred and producing information that helps users achieve their goals is called an accounting information system. Other information systems of an organization must be related to AIS, because AIS cannot stand alone (Arfismanda et al. 2021).

The fundamental objective of an accounting information system is to record and store events related to the economy and capture how they impact the financial position of a company (Anggadini et al. 2021). According to Azhar Susanto (2017); (Sunarmi et al. 2019) accounting information systems have 6 components, including:

1. Hardware, utilized by the accounting information system to meet the company's financial needs. The hardware used must be integrated with the hardware.
2. Network-based software used by people in a company.
3. Humans (brainware), people who have the ability to use accounting information systems
4. Procedures, collective agreements that must be followed in ratification and determination carried out by management who has authority.
5. Database, all relevant, timely and accurate data according to user needs stored in company documentation.

6. Telecommunication network, used in data communication networks that are integrated in AIS.

Quality of Financial Reports

This form of management responsibility related to company finances is called the quality of financial reports. Applicable accounting standards must be adjusted to the preparation of published financial reports to compare previous financial reports or other company financial reports (Ihsanti 2014). Meanwhile, according to Zamzami and Nusa (2016); (Anggadini et al. 2021), a collection of financial information that is used by parties to help them in the process of making conclusions (decisions) is the definition of financial reports. The quality of financial reports has several indicators, as follows:

1. Understandable

When presenting financial reports, they must be arranged in an orderly manner so that they can be understood. The financial reports created will be adjusted to the user's understanding because character understanding is balanced with complete user knowledge

2. Relevant

Financial reports must be relevant for users when making decisions, so that all information can be linked to the objectives of the financial report. Ultimately it will produce information that creates predictive value and input value at the right time.

3. Reliability

Financial reports are presented honestly, accurately, factually without requiring any techniques specifically designed to satisfy certain parties, so that the information is fairly neutral and can be audited.

4. Comparable

For different companies, financial reports are presented using similar methods so that users can benefit from financial reports that can be compared by paying attention to financial methods and performance. Thus, to increase efficiency between units and differences between periods, financial reports must be used consistently and with similar policies.

Conceptual Framework



Figure 1. Conceptual Framework

The hypotheses in this research based on the conceptual framework above are:

Ha: The accounting information system influences the quality of the financial reports of the Dompu Regional General Hospital.

H0: The accounting information system has no effect on the quality of the Dompu Regional General Hospital's financial reports.

METHODOLOGY

Research Design

Survey research is used in research, where researchers distribute questionnaires to respondents using a Likert scale to measure statements on the questionnaire. In the research method used is a quantitative method, which comes from the philosophy of positivism, used in studying certain samples and populations and data is collected through research instruments. The aim of this method is to test a hypothesis that has been determined by analyzing the data statistically (Sugiyono 2013).

Research Population and Sample

According to (Sugiyono 2013), population is a general area of subjects or objects that have certain characteristics and qualities determined by the reviewer to explore or study and then draw conclusions. Thus, the population in this study is the staff or financial administration section of the Dompu Regional General Hospital.

In this study, all members of the population were taken as a sample, which is called saturated sampling, which is a method of non-probability sampling, which means that there is no similar chance for each part of the population selected for the sample (Sugiyono 2013).

Data Analysis Technique

Quantitative data analysis used in this research. The aim is to understand how the quality of the Dompu Regional General Hospital's financial reports is influenced by the implementation and use of accounting information systems. Data analysis techniques include descriptive statistical testing, data instrument testing, classical assumption testing, simple linear regression testing and hypothesis testing with the help of SPSS.

Operational Research Variables

Table 1. Understanding Operational Variables

Variable	Understanding	Indicator	Scale
Accounting information system (X)	The process of managing financial data which consists of recording transaction activities that have occurred and producing information that helps users achieve their goals.	1. Hardware 2. Software 3. Brain ware 4. Procedure 5. Database 6. Telecommunication network	Likert
Quality of Financial Reports (Y)	Data accurately describes the financial condition and capabilities of an organization. The information presented is used to assess the past and future	1. Understandable 2. Relevant 3. Reliability 4. 4Comparable	Likert

RESEARCH RESULT

Descriptive Statistical Test

Table 2. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
X	33	59,00	75,00	66,4242	4,73702
Y	33	34,00	44,00	38,0303	3,22573
Valid N (list wise)	33				

Source : data diolah, 2024

Table 2 shows that 33 respondents filled out the questionnaire regarding the indicator variable X with an average value of 66.42, while for the indicator variable Y it was 38.03, which means that most respondents agreed. Apart from that, the standard deviation for variable X is 4.73 and variable Y is 3.22.

Validity Test

Table 3. Instrument X Validity Test

Instrument (X)	r count	r table	Decision
X.1	0,683	0,344	Valid
X.2	0,711	0,344	Valid
X.3	0,674	0,344	Valid
X.4	0,555	0,344	Valid
X.5	0,379	0,344	Valid
X.6	0,640	0,344	Valid
X.7	0,634	0,344	Valid
X.8	0,460	0,344	Valid
X.9	0,684	0,344	Valid
X.10	0,674	0,344	Valid
X.11	0,388	0,344	Valid
X.12	0,534	0,344	Valid
X.13	0,770	0,344	Valid
X.14	0,804	0,344	Valid
X.15	0,735	0,344	Valid

Source: data diolah,20234

Table 3 shows that all instruments or statements for variable X are declared valid, because r-count has a higher value than the r-table value.

Table 4. Instrument Y Validity Test

Instrument (Y)	r count	r table	Decision
Y.1	0,544	0,344	Valid
Y.2	0,609	0,344	Valid
Y.3	0,639	0,344	Valid
Y.4	0,587	0,344	Valid
Y.5	0,783	0,344	Valid
Y.6	0,562	0,344	Valid

Y.7	0,454	0,344	Valid
Y.8	0,803	0,344	Valid
Y.9	0,715	0,344	Valid

Source: data diolah,2024

The instrument Y test above shows that all instruments or variable Y statements are declared valid, because the r-count has a higher value than the r-table value.

Reliability Test

Table 5. X Reliability Test

Cronbach's Alpha	N of Items	Decision
0,883	15	Reliable

Source: data diolah, 2024

The reliability test above shows that instrument X with Cronbach's alpha 0.883, so it can be said to be reliable because the reliability coefficient index criteria is > 0.60 , it is considered reliable.

Table 6. Y Reliability Test

Cronbach's Alpha	N of Items	Information
0,784	9	Reliable

Source: data diolah, 2024

The reliability test above shows that instrument Y has a Cronbach's alpha of 0.784, so it can be said to be reliable because the reliability coefficient index criterion is > 0.60 , it is considered reliable.

Data Normality Test

Table 7. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,40669924
Most Extreme Differences	Absolute	,185
	Positive	,185
	Negative	-,120
Kolmogorov-Smirnov Z		1,061
Asymp. Sig. (2-tailed)		,210

Source: data diolah, 2024

The Kolmogorov-Smirnov normality test above shows a normal distribution, with a significant normality test result of 0.210, higher than 0.05.

Multicollinierity Test

Table 8. Multicollinearity Test

Variable	Collinearity Statistic	
	Tolerance	VIF
Accounting information system	1,000	1,000

Source: data diolah, 2024

The multicollinearity test above shows that there is no multicollinearity in this research data because the accounting information system shows a VIF of 1,000, meaning less than 10 and 1,000 for the tolerance value, where the value is higher than 0.1

Heteroskedasticity Test

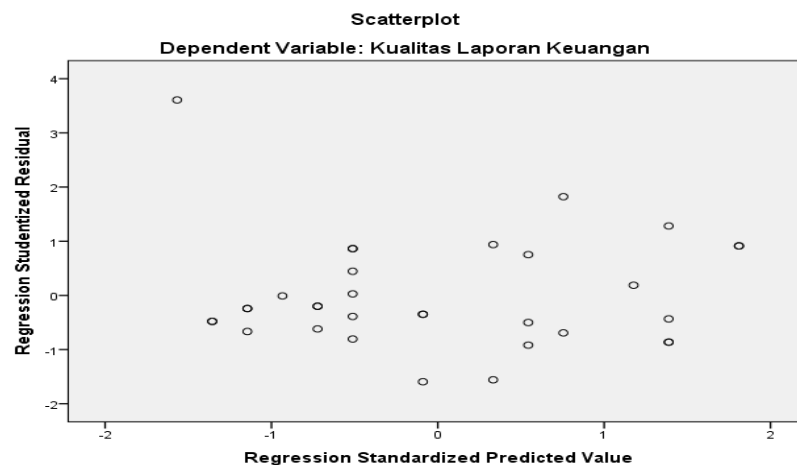


Figure 2. Scatterplot

The heteroscedasticity test above shows the distribution of points above and below or close to the value 0 (zero) and does not create a distribution pattern. So it can be said that the regression model did not produce findings and that the heteroscedasticity problem did not occur.

Simple Linear Regression Analysis

Table 9. Simple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	7,913	6,076		1,302	,202
X	,453	,091	,666	4,969	,000

Source : data diolah, 2024

The simple linear regression test above shows the variable X is 0.453 and the constant is 7.913. So, these findings are entered into a simple linear regression equation:

$$Y = 7,913 + 0,453$$

Based on the results of the simple linear equation above, it is meaningful if:

- a. The quality of financial reports (Y) is 7.913 because the constant value of 7.913 states that variable X has not changed at all or is in a constant state.
- b. For every 1% addition of variable X, the regression coefficient is 0.453, which shows that the value of variable Y increases by 0.453 because the regression coefficient is positive (+). Thus, from the results of this simple linear regression, it can be said that the accounting information system has a positive impact on the quality of financial reports.

Hypothesis Testing

Table 10. Hypothesis Testing

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	7,913	6,076		1,302	,202
Accounting Information System (X)	,453	,091	,666	4,969	,000

Source : data diolah, 2024

The hypothesis test significantly shows that the accounting information system has an impact on the quality of financial reports, because the significant value of 0.000 is less than 0.05 and the calculated t value of 4.969 is higher than the t table of 2.039.

Determination Coefficient Test (R^2)

**Table 11. Determination Coefficient Test
 Model Summary**

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,666 ^a	,443	,425	2,44521

Sumber ; data diolah, 2024

The adjusted R square in the coefficient of determination test above has a value of 0.425. Thus, it can be said that as much as 42.5% of information systems influence the quality of financial reports and other variables outside this research model are able to influence the remaining 57.5%.

DISCUSSION

The results of the data analysis state that the accounting information system has a positive and significant influence on the quality of the Dompu Regional General Hospital's financial reports. This is proven by the results of hypothesis testing which states that the calculated t value in the accounting information system is 4.969 with the t table value being 2.039, so the calculated t is higher than the t table with a significant value for the accounting information system which is 0.000, lower than 0.05, which means that H_a is accepted and H_0 is rejected. This finding is supported by research (Sutriani et al., 2019), showing that the quality of financial reports is influenced by the accounting information system. Apart from that, research conducted by (Fuadah and Setiyawati 2020) shows that the quality of financial reports is significantly influenced by the implementation of accounting information systems.

The results of these findings, when connected to decision utility theory, can be concluded that by implementing and using an accounting information system it can support and become the basis for every decision making process at the Dompu Regional General Hospital both now and in the future, where these decisions will provide a benefit for information users or interested parties and can fulfill the objectives of financial reporting at the Dompu Regional General Hospital.

CONCLUSIONS AND RECOMMENDATIONS

This research aims to understand how the quality of the Dompu Regional General Hospital's financial reports is influenced by the implementation and use of accounting information systems. These findings show that the Dompu Regional General Hospital has implemented and operated an accounting information system effectively, and the quality of financial reports at the Dompu Regional General Hospital has effective financial report quality. This is supported by findings which show that the accounting information system has a positive influence and significant impact on the quality of financial reports.

ADVANCED RESEARCH

Based on the research findings, the researcher made several recommendations or suggestions, including:

1. It is expected to include other factors (variables) that are strongly suspected to influence the quality of financial reports for future reviewers.
2. A broader research object, so that it covers a wider range of problems to be studied.

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