Use Of Information Technology, Accounting Information Systems, Internal Control on The Quality of Financial Reporting Village-Owned Enterprises Ogan Ilir

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ABSTRACT

This study aims to evaluate how information technology deployment affects financial reporting quality. 2) Find out how accounting information systems impact financial report standards. 3) Evaluate how internal control affects the dependability and correctness of financial accounts. 4) Analyze the impact of internal control, accounting information systems, and information technology on the reliability and accuracy of financial reports. A quantitative research methodology is used in this investigation. The population under investigation consists of all Village-Owned Enterprises in Ogan Ilir Regency, totaling 227 Village-Owned Enterprises. Purposive sampling, based on predetermined criteria, is the method used for sampling in this study. The requirements encompass Village-Owned Enterprises that now employ information technology, apply accounting information systems, and implement internal control. These standards are used to obtain 92 samples that meet the requirements. This study uses the Eviews 12 software for data analysis. The use of information technology positively and significantly impacts the quality of financial reporting. Accounting information systems positively and significantly impact financial reporting quality. Both independent factors and the internal control variable have a considerable and favorable impact on the quality of financial reporting.

Keywords: BUMDES, Information, Reports, Control, Technology.

INTRODUCTION

Commercial companies utilize financial reports that adhere to Government Accounting Standards to showcase their financial success and demonstrate accountability to stakeholders, including the general public. The financial flows of Village-Owned Enterprises have yet to be accurately documented according to established accounting standards, which hinders the assessment of BUMDes' success in the current year compared to previous years. Financial reports are comprehensive documents that provide detailed information about an organization's financial performance within a specific accounting period (Nurillah, 2017). Local government financial reports generated in line with SAP can provide valuable insights into how a company manages its finances when carrying out development projects, therefore improving the community's well-being from the perspective of its citizens. The enforcement of these standards is strengthened by the issuing of Government Regulation Number 71 of 2010, which pertains to Government Accounting Standards. Competent human resources in financial management (PP 71 of 2010) provide high-quality financial reporting. HR professionals must possess accounting skills to provide financial reports that adhere to Government Accounting Standards and ensure the precision and dependability of these reports. For financial reporting to be valuable to stakeholders, it must possess specific features that enable it to be utilized in decision-making (Obaidat, 2007).

An issue that frequently arises, especially with Village-Owned Enterprises, is the consistently inadequate quality of the generated reports. Empirical field observations reveal that many Village-Owned Enterprises continue to handle their finances manually and have yet to embrace technology developments in preparing financial reports, leading to subpar quality. Currently, the Indonesian government is improving the implementation of National Development to promote equitable regional development in rural and urban areas. This is achieved by facilitating economic activity through empowerment initiatives and formulating legislation that creates favorable conditions for expanding small and micro firms. One method of improving villages' economies and rural communities' well-being is utilizing Village-Owned Enterprises. Given their intimate connection to local resources and

knowledge, Village-Owned Enterprises are anticipated to be prominent in rural economies as economic organizations.

Village-Owned Enterprises, or Village-Owned Enterprises, are community-managed business institutions that aim to enhance rural economies by leveraging local needs and potentials. Village-Owned Enterprises are created to encompass all economic endeavors of the community as professionally administered, autonomous, productive, and proficient enterprises. Village-Owned Enterprises are a means of achieving rural economic autonomy by organizing and coordinating various business units to promote communal economic development in villages. As community-oriented firms owned by the village, Village-Owned Enterprises aim to offer economically viable and socially beneficial services, focusing on generating profit and social advantages (Kushartono, 2016). Therefore, by implementing this, it is anticipated that every hamlet will be able to establish Village-Owned Enterprises. Village-Owned Enterprises development also takes place in Ogan Ilir Regency. Nevertheless, despite the abundance of Village-Owned Enterprises in Ogan Ilir Regency, certain impediments are hindering their expansion. This is attributed to various issues, including the need for HR competencies in effectively employing information technology.

Incorporating information technology is essential for advancing Village-Owned Enterprises, given the continuous improvements in this field. Information utilization refers to applying technology to process data, encompassing activities such as processing, acquiring, organizing, and storing data differently. The objective is to produce timely, accurate, and high-quality information. This data is essential for making strategic decisions and is used for private, public, and corporate uses. (Husna, 2017). Nevertheless, human resources proficiency in village governments, particularly in villages within Ogan Ilir Regency, still needs to improve. Many individuals need to gain familiarity with computers, and some are utterly incapable of operating them. This is seen in the inability of Village-Owned Enterprises managers to utilize the government-provided Village-Owned Enterprises application effectively. Information technology is intended to speed up transaction processing and the compilation of financial reports while ensuring precision in financial computations.

Thus, information technology-based financial management training is required to improve the reliability of village financial reporting. According to a study conducted by Mene et al. (2018), the utilization of information technology has a favorable and significant effect on the quality of financial reporting. The results of Wahyu Aswandi (2018), who contends that information technology utilization lowers the caliber of financial reporting, are contradicted by this study. The accounting information system is another crucial component in developing a village-owned enterprise and using accounting information technology.

Accounting Information Systems are integral parts of a business that are responsible for generating financial data to support managerial decision-making. Accounting information systems are specifically developed to generate financial information that is essential for the institution or agency's external and internal stakeholders. Accounting information systems can function without computers, but integrating computers in managing human tasks is crucial for facilitating the system's efficient operation and ensuring prompt and timely provision of information required by management. The organization's accounting information system and workforce competency impact the quality of financial reporting (Wardoyo & Andini, 2017). The results of a research study by Puteri et al. (2019) show that the accounting information system positively and significantly impacts the quality of financial reports. This study contradicts the findings of Atharrizka et al. (2021), who assert that the accounting information system diminishes the precision of financial reporting. In addition to variables such as accounting information systems and information technology, the internal control system can also ascertain the accuracy and reliability of financial reporting.

An effective internal control system is essential for producing accurate and reliable financial reports of superior quality. Government Internal Control Systems is a standardized method for managing, supervising, and evaluating an organization's resources. They are crucial in avoiding and identifying theft (Maksyur, 2013). The internal control system in Village-Owned Enterprises Ogan Ilir should effectively leverage information technology to overcome obstacles in presenting financial reports. These obstacles include issues with supporting equipment, such as irregularly updated computer security systems, which can impact the timeliness of financial reporting. Hence, Village-Owned Enterprises Ogan Ilir should establish a routine for implementing computer security protocols to safeguard

financial records. The internal control system is responsible for effectively implementing internal control mechanisms to oversee employee performance and assess their job performance. This allows Village-Owned Enterprises to give appropriate compensation based on employee performance to fulfill organizational objectives. Ariada et al.'s (2023) study provides evidence that internal control positively and significantly impacts the quality of financial reports. This study disputes the findings presented by Syafrudin et al. (2021) that suggest internal control negatively impacts the quality of financial reporting. The Decision Usefulness Theory is the theoretical basis of the study. The decision usefulness theory in accounting information consists of crucial elements that information providers must assess to guarantee that the current scope sufficiently meets the needs of decision-makers who will utilize it. The decision usefulness theory contains criteria for the quality of accounting information valuable in users' decision-making process. Accounting aims to deliver financial information to economic decision-makers through information providers. Stakeholders refer to individuals or groups who utilize financial statements, as stated by Endang Kiswara in 2011.

The researcher intends to investigate the impact of internal control, accounting information systems, and information technology utilization on the quality of financial reports in village-owned companies located in Ogan Ilir Regency. This research is motivated by the identified issues and gaps in previous studies.

METHOD

This study utilizes quantitative research methodology. Quantitative data analysis involves examining numerical data and calculations generated from questionnaire replies. This analysis is performed using statistical methods. The data are classified into several categories using specialized tables to aid the researcher in analysis using the E-Views 12 software.

The research is undertaken at Village-Owned Enterprises in Ogan Ilir Regency. Population refers to the complete set of entities or humans that are the subject of investigation (Ucu et al. et al., 2020). The population for this study consists of all Village-Owned Enterprises in Ogan Ilir Regency, with a total of 227 Village-Owned Enterprises. The sample

is a representative subset of the population under study, chosen to accurately reflect the characteristics of the overall group (Sasmita, 2021). The research used the purposive sampling technique. Purposive sampling is a sampling method that relies on specific criteria established by the researcher. The criteria encompass Village-Owned Enterprises that utilize information technology to input financial data or reports, Village-Owned Enterprises that employ accounting information systems, and Village-Owned Enterprises that enforce internal control. Using these specific criteria, we have acquired 92 samples that satisfy the requirements.

The data analysis strategy utilizes multiple linear regression. The research methodology utilized in this study comprises a questionnaire. A questionnaire is a data collection strategy that involves delivering a series of written questions or statements to persons to obtain their responses. (Nurbaiti et al., 2021). A Likert scale assesses the respondents' views towards the research topics. The Likert scale is a measurement tool with five response options ranging from strongly disagree to agree strongly. It assesses an individual's attitude or perspective towards a statement in a survey or questionnaire (Suryani, 2018). This survey presents respondents with five possible replies, rated on a scale of 1 to 5—test for determining the accuracy or correctness of something. A tool for evaluating a questionnaire's accuracy and dependability is a validity test. The purpose of the validity test is to determine the reliability of the research question items. (V.wiratna, 2019). The reliability test assesses the consistency of data across different time points. Reliability is assessed using Cronbach's alpha coefficient, which indicates how much a variable is dependable. A variable is deemed reliable if the Cronbach's alpha value exceeds 0.60 (Nikolaus Duli, 2019).

RESULT AND DISCUSSION

Respondent Characteristics

The analysis reveals that males constitute the majority, with 51 individuals or 55.4%, whereas females account for 41 individuals or 44.6%. Based on gender, most individuals working at Village-Owned Enterprises in this study are males.

The respondents can be categorized based on their occupation as follows: civil servants (PNS) with a total of 18 individuals (19.6%), entrepreneurs with a total of 18 individuals

(19.6%), students with a total of 13 individuals (14.1%), private employees with a total of 18 individuals (19.6%), housewives (IRT) with a total of 4 individuals (4.3%), and other respondents with a total of 21 individuals (22.8%). The study indicates that the most common occupations among the respondents are categorized as "other occupations," with 21 persons.

According to the educational characteristics, there were a total of 431 individuals (33.7%) with a high school education, six individuals (6.5%) with a diploma education, 49 individuals (53.3%) with a bachelor's (S1) education, and six individuals (6.5%) with other educational levels. This suggests that a significant proportion of the participants in BUMDes possess a bachelor's degree (S1) education.

The respondents can be categorized based on age characteristics as follows: 14 individuals (15.2%) were aged 17-22, 33 individuals (35.9%) were aged 23-28, 19 individuals (20.7%) were aged 29-34, and 26 individuals (28.3%) were aged >35-40. These findings indicate that 35.9% of the respondents are between the ages of 23 and 28, making it the most common age range among the participants.
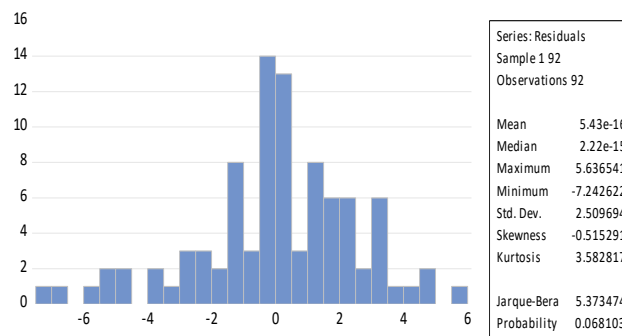
Classic Assumption Test

Normality test

Figure 1. Normality Test

Source: E-Views Version 12 Output, 2023

If the probability is more significant than 0.05, it can be concluded that the data follows a normal distribution. According to the given data, the probability value is 0.06, greater than 0.06. This indicates that the data follows a normal distribution.

Heteroscedasticity Test

Table 1. Heteroscedasticity Test

Heteroskedasticity Test: Breusch-Pagan-Godfrey

Null hypothesis: Homoskedasticity

F-statistic	0.539284	Prob. F(3,88)	0.6566
Obs*R-squared	1.660857	Prob. Chi-Square(3)	0.6457
Scaled explained SS	3.687176	Prob. Chi-Square(3)	0.2973

Source: E-Views Version 12 Output, 2023

If the probability value is more significant than 0.05, heteroscedasticity is absent. The table indicates a probability value of 0.6566, greater than 0.05, suggesting that there is no heteroscedasticity concern.

Multicollinearity Test

Table 2. Multicollinearity Test

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	10.09212	62.31630	NA
X1	0.023359	80.05859	1.944369
X2	0.032089	51.72942	1.212315
X3	0.011150	70.57284	1.926635

Source: E-Views Version 12 Output, 2023

If the Variance Inflation Factor (VIF) value is less than 10, it indicates the absence of multicollinearity symptoms. The table displays a Variance Inflation Factor (VIF) value of 1.926635×10^{-10}, indicating the absence of any heteroscedasticity issue.

Autocorrelation Test

Table 3. Autocorrelation Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.634898	3.176810	0.514635	0.6081
X1	0.375744	0.152836	2.458472	0.0159
X2	0.434340	0.179133	2.424677	0.0174
X3	0.460956	0.105594	4.365349	0.0000
R-squared	0.540019	Mean dependent var		31.86957
Adjusted R-squared	0.524338	S.D. dependent var		5.596736
S.E. of regression	3.859973	Akaike info criterion		5.581702
Sum squared resid	1311.147	Schwarz criterion		5.691345
Log likelihood	-252.7583	Hannan-Quinn criter.		5.625955
F-statistic	34.43738	Durbin-Watson stat		1.854933
Prob(F-statistic)	0.000000			

Source: E-Views Version 12 Output, 2023

DW = 1,854933   4 – DU = 4 – 1,7285 = 2,2715

DL = 1,5941   4 – DL = 4 – 1,5941 = 2,4059

DU = 1.7285

DL – DU – DW – 4-DU – 4-DL

1,5941 – 1,7285 – 1,854933 – 2,2715 – 2,4059

Multiple Linear Regression Analysis

Table 4. Hypothesis Testing

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.634898	3.176810	0.514635	0.6081
X1	0.375744	0.152836	2.458472	0.0159
X2	0.434340	0.179133	2.424677	0.0174
X3	0.460956	0.105594	4.365349	0.0000
R-squared	0.540019	Mean dependent var		31.86957
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F-statistic	34.43738	Durbin-Watson stat		1.854933
Prob(F-statistic)	0.000000			

Source: E-Views Version 12 Output, 2023

Partial Test (t Test)

The t-test is used to ascertain the impact of each independent variable on the dependent variable. If the anticipated t value of a variable exceeds the t table value, it will have a statistically significant impact. The value of t ($\alpha/2$: n-k-1), obtained from the t-table, equals t (0.025: 88), namely 1.98729. There is a significant influence if the t count is greater than the t table value or the significance value is less than 0.05. However, if the t count is lower than the t table value or the significance value exceeds 0.05, there is no noteworthy impact.

Simultaneous Test (F Test)

The objective is to ascertain the extent to which the independent variable has a meaningful impact on the dependent variable. The F-table value for the given degrees of freedom (k = 3, n-k = 89) is 2.71. There is a significant impact if the computed f-value exceeds the tabulated f-value or if the significance value is less than 0.05. Conversely, there is no statistically significant impact if the calculated f-value is less than the tabulated f-value or the significance value exceeds 0.05.

Table 4 demonstrates a clear correlation between the independent and dependent variables. An F-test is significant if the calculated F-value exceeds the tabulated F-value of 2.71 and the significance value below 0.05. However, the F-test is deemed insignificant if the calculated F-value is less than the critical F-value of 2.71. The computed F-value of 34.43738 exceeds the specified F-value of 2.71, as seen in the table. This indicates that the X variables substantially and positively impact the Y variable..

Coefficient of Determination Test (R2)

The purpose is to assess the extent to which a constructed model accurately represents the dependent variable's real-world conditions. The results in Table 4, specifically the dependent adjusted R Square column, indicate that the variation in the dependent variable may be attributable to independent causes. The dependent variable, customer loyalty, is influenced by the independent factors, pricing and facility variables, to the extent of 52.4%. The remaining 47.6% of the influence on customer loyalty comes from variables not considered in this research.

Discussion

Referring to the information shown in Table 4, the interpretation can be derived by examining the row, column t, and Sig as follows:

The Influence of Information Technology Utilization Variables (X1) on the Quality of Financial Reports

Based on the table data, the calculated t-value of 2.458472 exceeds the tabulated t-value of 1.98729. There is a strong and positive correlation between the utilization of information technology (X1) and the quality of financial reporting. These findings align with the research

conducted by Sukriani et al. (2018), which demonstrates a favorable and significant correlation between the usage of information technology and the quality of financial reports.. Accurate information is crucial for maximizing the benefits of technical components. The idea of decision-usefulness is related to the use of information technology in producing high-quality financial reports. Information technology is crucial in furnishing valuable information to decision-makers in the business, enhancing the efficiency of decision-making processes, particularly in reporting. Computers and networks are utilized as information technology to create financial reports.

The results of this study contradict the research conducted by Wahyu Aswandi in 2018, which claims that the utilization of accounting information technology negatively impacts the precision and dependability of financial reporting. Therefore, the accounting department workers at the foundations in Padang have not made optimal use of information technology and its equipment.

The Influence of Accounting Information Systems on the Quality of Financial Reports

The data in the table clearly shows that the calculated t-value of 2.424677 for the variable Accounting Information System (X2) is greater than the reported t-value of 1.98729. The accounting information system has a substantial and positive effect on the accuracy and reliability of financial reports. The findings of this study align with the research conducted by Wulandari and Octaviani (2020), indicating that the accounting information system has a positive and statistically significant effect on the quality of financial reports. The impact is favorable, with a magnitude of 0.352. Decision-usefulness is closely associated with the utilization of information technology to generate financial reports of exceptional quality. The optimization of the accounting information system enhances the quality of the financial reporting.

Our findings stand in stark contrast to the conclusions drawn by Siti Hasanah's (2020) research. While Hasanah's study suggests a negative impact of the accounting information system on the dependability and accuracy of financial reporting, our research paints a different picture. We find that a poor information system, such as the one used by BumDes, can indeed lead to less accurate and reliable financial reporting.

The Effect of Internal Control on the Quality of Financial Reports

The tabulated t-value of 1.98729 is smaller than the calculated t-value of 4.365349 in the table. The Internal Control variable (X3) has a favorable and statistically significant impact on the quality of financial reports (Y). The results of this study align with the conclusions of Lestari and Dewi's (2020) research, which suggests that the internal control system influences the quality of financial reports generated by the Badung Regency's BPKAD. The internal control system of the BPKAD in Badung Regency enhances the quality of financial reporting. The deployment of an improved internal control system directly correlates with the increased quality of the generated financial reports. The concept of decision-usefulness pertains to the utilization of information technology in generating financial reports of exceptional quality.

The data presented in this study directly oppose the conclusions drawn by Nabila et al. (2020). The research findings indicate that the internal control system has a negligible and statistically insignificant impact on the quality of financial reports, as evidenced by a t-test result of -1.464 and a significance value of 0.153. Consequently, their second hypothesis is now invalid. The internal control system's performance is independent of the quality of the financial reports generated by the PT Garuda Tawakal Abadi group.

CONCLUSION

The data analysis and discussion on the effects of internal control, accounting information systems, and information technology utilization on the caliber of financial reports in village-owned companies in Ogan Ilir Regency for the years 2018–2022 lead to the following conclusions: The utilization of information technology has a considerable and relatively positive impact on the quality of financial reports. The variable of Accounting Information Systems has a favorable and considerable impact on the Quality of Financial Reports. The Internal Control variable has a statistically significant and partially favorable impact on the Quality of Financial Reports. All X variables have a favorable and significant impact on the quality of financial reports simultaneously.

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