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THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS BMT FAUZAN AZHIIMA PAREPARE CITY

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Abstract

The determinant of the success of a company is seen from the availability of accurate company financial data and information. The company's financial information is presented in the form of financial reports. Good financial reports are of course obtained from a well-functioning accounting information accounting system. This study aims to determine the accounting information system and the quality of financial reports at BMT Fauzan Azhiima. This study also aims to determine whether there is a positive and significant influence between accounting information systems on the quality of financial reports at BMT Fauzan Azhiima. The type of research used is quantitative research to determine the effect of accounting information systems on the quality of financial reports. The population in this study are employees and customers of BMT Fauzan Azhiima. Determination of the sample using the slovin formula which obtained a sample of 33 people. Sources of data obtained from filling out questionnaires by samples in the study. The statistical analysis used in this study is a simple linear regression analysis test, partial test, and test of the coefficient of determination. The results of the correlation test in this study indicate that there is a positive and significant influence between accounting information systems on the quality of financial reports at BMT Fauzan Azhiima. This is based on the test value of the coefficient of determination of 0.451, the magnitude of the influence seen from the R Square value of 0.203 means that it has an effect of 20.3%. The results of the correlation test also show a significance value of $0.008 < 0.05$ so that H_0 is rejected and H_1 is accepted.

Keywords: Accounting Information Systems, Quality of Financial Statements

INTRODUCTION

Human life that started from simplicity has now turned into a modern life. The development of technology and information from year to year has progressed more rapidly. As we know, technology helps us a lot in our daily lives, technology makes all aspects of human life easier.

Everything can now be completed in a way that is precise, fast, practical, and accurate.

² Technology is a method or method as well as a process or product resulting from the application and utilization of various scientific disciplines that generate value for fulfilling needs, continuity, and improving the quality of human life.

Information technology is one form of technological development, ⁵ information technology is a technology that is used to process data, including processing, obtaining, compiling, storing, manipulating, data in various ways to produce quality information, namely information that is relevant, accurate and timely. , which is used for personal, business, and government purposes and is strategic information for decision making. The development of information technology is ³⁴ widely used by companies in their operational activities. One that is often used by companies is information systems. An information system is defined as a set of interrelated components that collect, process, store,

The determinant of the success of company management is seen from the availability of accurate company data and information, so that it can be used as a basis for planning, monitoring and also evaluating. However, problems that occur in the field are still often found by companies that provide quality information that have not been able to satisfy their users so that the impact on the ineffectiveness of decisions taken from this information¹.

In the current era of globalization, it has an impact on technology users, especially in processing and presenting information that is more accurate, relevant, and precise and also complete. Of course this can be utilized and become a solution for companies to provide quality information that companies need. Even so, the fact is that it is not that easy, the provision of these technological devices is still an obstacle, so that the users of these technologies are not very effective.

Accounting information so that it can be used not only by company management but also by parties outside the company, then accounting information related to finance and others must be presented and arranged in an appropriate form, therefore we need a system that can regulate the processing of company accounting data so that it can be produce appropriate information and can be used by various parties who need it.

¹⁴ An accounting information system is a system that processes data and transactions to produce information that is useful in planning, controlling and operating a business. Currently, information and business systems are in various functions and managerial ranks because the existence of the accounting information system can reduce uncertainty or inaccuracy of financial reports. This is what then makes information systems and information technology fundamental in carrying out operational activities so that they must be owned by an organization or company. In this accounting information system there is a Statement of Accounting Standards or PSAK which is used as a guideline for procedures in preparing accounting financial reports³. Accounting standards, also known as PSAK, establish the basis for presenting general purpose financial statements so that financial statements can be compared with previous financial reports or other financial reports. The facts that occur are based on the results of the author's observations at BMT Fauzan Azhiima, the presentation of

financial report data is still not in accordance with what it should be and does not fully follow generally accepted accounting principles. The preparation of financial statements that are not quite right can cause the financial statements to receive an unqualified opinion or a disclaimer because the preparation has not been in accordance with established standards and has not met the completeness that has been determined.

The application of accounting information systems is an important factor in producing quality financial reports. Where if the quality of financial reports is met then the goals of the company or agency will be achieved properly. Based on the above, the researcher concludes that there is an influence between the accounting information system and the quality of the financial reports of BMT Fauzan Azhiima, Parepare City. According to the author's observations, the management of accounting information systems at BMT Fauzan Azhiima has not been used optimally. Supporting facilities in running the accounting information system are inadequate, such as a computer that jams so that it interferes with work. As well as the lack of workers who are experts in this field and require various suggestions and improvements in the process of developing financial report management.

Accounting Information System

Mulyadi defines an accounting information system as an organization of forms, records and reports that are coordinated to provide financial information needed by management to facilitate company management.²

The financial reports of the accounting information system present the condition of the company, namely financial reports that are understandable, timely, have predictive value, can be compared, are objective, precise and complete, and are accurate so that when taken into consideration in making company decisions, they produce appropriate conclusions. The accounting information system contains raw data on company transactions, such as purchases, sales, cash disbursements, or cash receipts transactions. Furthermore, the data will be processed to produce financial report information, both monthly and annual reports in the form of closing the book.

Accounting Information System Indicators

The accounting information system indicators according to the AICPA (American Institute of Chartered Public Accountants) are as follows⁴:

- a. Availability, meaning that the system is available to operate and use by including it in the statement or level of service.
- b. Security means that the system is protected from unauthorized physical or logical access. This helps prevent inappropriate use, playback, destruction, or disclosure of information and software and theft of system resources.
- c. Can be maintained (maintainability), meaning that the system can be changed if necessary without affecting the availability, security and integrity of the system.
- d. System processing integrity is complete, accurate, timely, and authorized. A system is said

to have integrity if it can carry out the functions intended for the system as a whole and is free from system manipulation, either unauthorized or unintentional.

Financial Statements

Financial reports are usually made at the end of the period, i.e. at the end of each month or at the end of each year. The financial reports addressed to parties outside the company are generally made at the end of each year. The financial statements contain information of a financial nature, such as total assets, total liabilities, total capital, total income, total costs and cash flows. Information of a financial nature is taken from a summary of transactions that occur every one period. Financial data needs to be compiled and simplified and then analyzed and interpreted so that it can provide meaningful information for those concerned with the direction of its development⁵.

Financial Report Indicators

The financial statements presented by the company are considered to be of high quality if they meet the following characteristics:

- Relevant, meaning that the information presented in the financial statements is presented to provide benefits to users for decision making.
- Reliability means that the information presented in the financial statements must be reliable, not misleading and contain elements of manipulation.
- Comparable (comparability) means that the financial statements can be used as a comparison of past performance or comparison of the performance of other similar organizations.

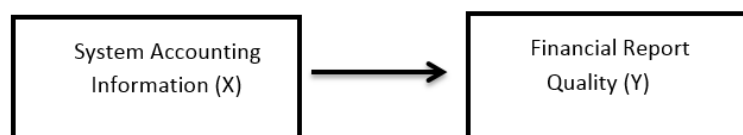


Figure 1: Research Conceptual Framework

Information:

X = Independent Variable (Independent Variable)

Y = Dependent Variable (Dependent Variable)

The research hypothesis based on the research model image is as follows:

H0: there is no positive and significant influence between Accounting Information Systems on the Quality of Financial Statements BMT Fauzan Azhiima Parepare City

H1: there is a positive and significant influence between the Accounting Information System on the Quality of Financial Statements of BMT Fauzan Azhiima Parepare City.

METHOD

This type of research uses a type of quantitative research, namely research with a correlational quantitative design that examines the relationship between two variables. Quantitative research is research by obtaining data in the form of numbers or numerical data. This study aims to determine the influence or relationship between two or more variables. The types of this quantitative method are:

1. Independent variable (independent variable), namely a single variable that is not influenced by other variables. In this study, the researcher made the accounting information system an independent variable which was given the symbol X.
2. The dependent variable (dependent variable), namely the variable that is affected or becomes the result because of the independent variable. In this study the dependent variable is the quality of financial reports which are given the symbol Y.

RESULTS AND DISCUSSION

Research Result

1. Characteristics of respondents

This research was conducted on employees and customers at BMT Fauzan Azhiima, City of Parepare. Questionnaires were distributed directly to employees and customers of BMT Fauzan Azhiima, City of Parepare. There were 33 questionnaires distributed and 33 returned. The following is the research sample data presented in the table:

Table 4.1 Research Sample Data

Information	Amount	Percentage %
Questionnaire distributed	33	100
Returned questionnaire	33	100
Unreturned questionnaires	0	0

The characteristics of the respondents who were sampled in this study were divided into several groups, namely based on gender, age, last education and occupation.

a. Gender

In this study, the respondents were employees and customers of BMT Fauzan Azhiima, Parepare City. The sample in this study were 33 people. Description of respondents based on gender is presented in the following table:

Table 4.2 Characteristics of Respondents by Gender

Klemain type	Frequency	Percentage %
Man	11	33.3%
Woman	22	66.7%
Total	100%	100%

Based on table 4.2 above, it can be seen that the sex of the research respondents at BMT Fauzan Azhiima from 33 respondents shows that the number of male respondents was 11 people with a percentage of 33.3%, while the number of female respondents was 22 people with a percentage of 66.7 %. It can be concluded that most of the respondents taken were women.

b. Age

In this study, the respondents were employees and customers of BMT Fauzan Azhiima, Parepare City. The sample in this study were 33 people. Description of respondents based on age is presented in the following table:

Table 4.3 Characteristics of Respondents by Age

Age (Years)	Frequency	Percentage %
<25	3	9.1%
26-35	3	9.1%
36-45	16	48.5%
46-55	7	21.2%
>56	4	12.1%
Total	33	100%

Table 4.3 above shows that the ages of most of the respondents were between the ages of 36 to 45, namely 16 people with a percentage of 48.5%, then respondents aged 46 to 55 years were 7 people with a percentage of 21.2%, respondents with There were 4 people aged over 56 years with a percentage of 12.1%, respondents aged 26 to 35 years were 3 people with a percentage of 9.1%, respondents with ages under 25 years were 3 people with a percentage of 9.1%. It can be concluded that the majority of respondents in this study were aged 36 to 45 years.

c. Education

In this study, the respondents were employees and customers of BMT Fauzan Azhiima, Parepare City. The sample in this study were 33 people. Description of respondents based on gender is presented in the following table:

Table 4.4 Characteristics of Respondents Based on Education

Last education	Frequency	Percentage %
SD	3	9.1%
Junior High School	6	18.2%
SMA/SMK	16	48.5%
Undergraduate (S1)	8	24.2%
Total	33	100%

Table 4.4 above shows the last education of some of the respondents, that is, 16 people attended high school with a percentage of 48.5%, 8 undergraduate education with a percentage of 24.2%, 6 people educated in junior high school with a percentage of 18.2%, and Education in Elementary School as many as 3 people with a percentage of 9.1%. It can be concluded that the majority of respondents in this study studied up to high school.

d. Position

In this study, the respondents were employees and customers of BMT Fauzan Azhiima, Parepare City. The sample in this study were 33 people. Descriptive of respondents by position is presented in the following table:

Table 4.5 Characteristics of Respondents by Position

Position	Frequency	Percentage %
Employee	8	24.2%
Customer	25	75.8%
Total	33	100%

Table 4.5 above shows that most of the respondents in this study were 25 BMT Fauzan Azhiima customers with a percentage of 75.8%, while 8 BMT Fauzan Azhiima employees with a percentage of 24.2%. It can be concluded that the majority of respondents in this study are customers.

2. Descriptive Analysis

a. Variable descriptive analysis

Descriptive analysis of the Accounting Information System variables (X) and the Quality of Financial Statements (Y) of the respondents can be seen in the following table:

Table 4.6 Descriptive Statistical Test Results

Descriptive Statistics

N		Minimum	Maximum	Means	std. Deviation
Information Systems Accountancy	33	29	50	41.36	5061
Quality of Financial Statements	33	44	60	50.73	3,947
Valid N (listwise)	33				

b. Descriptive analysis of statements

Descriptive analysis of accounting information system variables (X) consists of 9 statement items in the questionnaire. The results of respondents' answers to the statements are presented as follows:

1. Statement 1 (X.1), the majority of respondents answered strongly agree as many as 14 people with a percentage of 42.4%
2. Statement 2 (X.2), the majority of respondents agreed as many as 18 people with a percentage of 54.5%
3. Statement 3 (X.3), the majority of respondents agreed as many as 16 people with a percentage of 48.5%
4. Statement 4 (X.4), the majority of respondents agreed as many as 15

5. Statement 5 (X.5), the majority of respondents agreed as many as 15 people with a percentage of 45.5%
6. Statement 6 (X.6), the majority of respondents agreed as many as 16 people with a percentage of 48.5%
7. Statement 7 (X.7), the majority of respondents agreed as many as 19 people with a percentage of 57.6%
8. Statement 8 (X.8), the majority of respondents agreed as many as 16 people with a percentage of 48.5%
9. Statement 9 (X.9), the majority of respondents agreed as many as 17 people with a percentage of 51.5%
10. Statement 10 (X.10), the majority of respondents agreed as many as 20 people with a percentage of 60.6%

Descriptive analysis of the variable quality of financial statements (Y) which consists of 12 statement items in the questionnaire. The results of the respondents' answers to the statements in the questionnaire are presented as follows:

1. Statement 1 (Y.1) the majority of respondents answered neutral as many as 14 people with a percentage of 42.4%
2. Statement 2 (Y.2), the majority of respondents agreed as many as 18 people with a percentage of 54.5%
3. Statement 3 (Y.3), the majority of respondents agreed as many as 19 people with a percentage of 57.6%
4. Statement 4 (Y.4), the majority of respondents agreed as many as 22
5. Statement 5 (Y.5), the majority of respondents answered strongly agree as many as 18 people with a percentage of 54.5%
6. Statement 6 (Y.6), the majority of respondents agreed as many as 16 people with a percentage of 48.5%
7. Statement 7 (Y.7), the majority of respondents answered strongly agree as many as 17 people with a percentage of 51.5%
8. Statement 8 (Y.8), the majority of respondents agreed as many as 17 people with a percentage of 51.5%
9. Statement 9 (Y.9), the majority of respondents agreed as many as 18 people with a percentage of 54.5%
10. Statement 10 (Y.10), the majority of respondents agreed as many as 17 people with a percentage of 51.5%
11. Statement 11 (Y.11), the majority of respondents agreed as many as 18 people with a

percentage of 54.5%

12. Statement 12 (Y.12), the majority of respondents agreed as many as 26 people with a percentage of 78.8%

Data Quality Data Analysis Requirements Testing

Statement Items	⁴ r Count	r Table	Information
X.1	0.809	0.325	Valid
X.1	0.797	0.325	Valid
X.3	0.617	0.325	Valid
X.4	0.778	0.325	Valid
X.5	0.597	0.325	Valid
X.6	0.756	0.325	Valid
X.7	0.499	0.325	Valid
X.8	0.539	0.325	Valid
X.9	0.617	0.325	Valid
X. 10	0.739	0.325	Valid

²a. Validity Test

Validity test is used to measure whether or not a questionnaire is valid. Questionnaire data can be said to be valid if the r count obtained is greater than the r table at a significance of 5%. The test results obtained are presented in the following table:

Table 4.7 Validity Test Results for Accounting Information System Variables (X)

The test results obtained as in the table above show that all Accounting Information System (X) items are declared valid because the value of r count > r table is at a significant 5%.

Table 4. 8 Validity Test Results for Financial Report Quality Variables (X)

Statement Items	¹ r Count	r Table	Information
Y. 1	0.589	0.325	Valid
Y.2	0.633	0.325	Valid
Y.3	0.531	0.325	Valid
Y.4	0.537	0.325	Valid
Y.5	0.367	0.325	Valid
Y.6	0.392	0.325	Valid
Y.7	0.525	0.325	Valid
Y. 8	0.631	0.325	Valid
Y.9	0.586	0.325	Valid
Y.10	0.623	0.325	Valid
Y.11	0.386	0.325	Valid
Y. 12	0.437	0.325	Valid

The test results obtained as in the table above show that all items of Financial Report Quality (Y) are declared valid because the value of $r_{count} > r_{table}$ is at a significant 5%.

b. Reliability Test

A questionnaire is said to be reliable if the statistical test results of the questionnaire have Cronbach alpha (α) > 0.60 . The following table presents the results of the reliability test for each variable as follows:

Table 4.9 Variable Reliability Test Results

Variable	Cronbach's Alpha (α)	Limit Rability	Information
Accounting information system	0.867	0.06	Reliable
Quality of Financial Statements	0.749	0.60	Reliable

The table above shows that the Cronbach alpha value of each variable is greater than 0.60. This indicates that the instrument from the questionnaire used is stated to be reliable or reliably used as a variable measuring instrument

c. Normality test

The normality test is used to test or see whether the data can be normally distributed or not. This test aims to test whether the independent variable and dependent variable regression models have a normal distribution or not. The normality test used in this study uses the Kolmogorav-Smirnov test. A regression equation is said to be normal if the Kolmogorav-Smirnov test is significant > 0.05

Table 4.10 Normality Test Results

One-Sample Kolmogorov-Smirnov Test Unstandardized residual

N		33
Normal Parameters, b	Means	.0000000
	std. Deviation	3.52294980
Most Extreme Differences	absolute	.115
	Positive	.101
	Negative	-.115
Test Statistics		.115
asympt. Sig. (2-tailed)		.200c,d

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Corre

Based on the results of the normality test above, it can be concluded that the data is normally distributed. This is indicated by the Kolmogorav-Smirnov significance value of 0.200, said to be normally distributed because 0.200 is greater than 0.05.

d. Linearity test

The linearity test aims to determine the relationship between the independent variables and the dependent variable. To detect whether the model is linear or not, it can be done using the Deviation from Linearity value, it is said to be linear if the Deviation from Linearity value is > 0.05

Table 4.11 Linearity Test Results

ANOVA Table

Sum of Squares				df	MeanSquare	F	Sig.
KLK * SIA	Between Groups	(Combined)	302,995	16	18,937	1,549	.195
		Linearity	101,388	1	101,388	8,296	.011
		Deviation from Linearity	201,608	15	13,441	1,100	.425
	Within Groups		195,550	16	12,222		
	Total		498,545	32			

The table above shows that there is a linear relationship between the independent variables and the dependent variable. This is indicated by the Deviation from Linearity value obtained at 0.425, this value is greater than 0.05 so that the results of this test are stated to have a linear relationship.

e. Pearson Product Moment Correlation Test

The Person Product Moment correlation test is used to measure the degree of closeness of the relationship between the independent variables and the dependent variable. If the significance value is not more than 0.05, the independent variable has a significant effect on the dependent variable, following the table of simple linear regression analysis results.

Table 4.12 Pearson Product Moment Correlation Test Table

Correlations

DRAIN			KLK
DRAIN	Pearson Correlation	1	.451**
	Sig. (2-tailed)		.008
	N	33	33
KLK	Pearson Correlation	.451**	1
	Sig. (2-tailed)	.008	
	N	33	33

**. Correlation is significant at the 0.01 level (2-tailed).

Based on the results of the correlation test in the table above, it shows that there is a significant relationship between the independent variables and the dependent variable. This is indicated by the Pearson Product Moment correlation value obtained at 0.451

c. Hypothesis test

1. Simple linear regression test

A simple linear regression test is used to test the effect of one independent variable on the dependent variable. The requirement to carry out this test is that the items owned must be valid and reliable as well as normal and linear. It is said to have an effect if the significance value is <0.05, meaning that the X variable has an effect on the Y variable

Table 4.13 Simple Linear Regression Test Results

ANOVAa

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	101,388	1	101,388	7,914	.008b
	residual	397,158	31	12,812		
	Total	498,545	32			

a. Dependent Variable: KLK

b. Predictors: (Constant), SIA

The table above explains that the calculated F value is 7.914 with a significance level of 0.008 <0.05, so it can be said that there is an influence between the accounting information system variables (X) on the quality of financial reports (Y).

Table 4.14 Simple Linear Regression Test Results

Coefficientsa

Unstandardized Coefficients				standardized Coefficients	t	Sig.
Model		B	std. Error	Betas		
1	(Constant)	36,179	5.209		6,946	.000
	Accounting information system	.352	.125	.451	2,813	.008

a. Dependent Variable: Quality of Financial Statements

The table of simple linear regression analysis test results above can be formulated using the following equation:

$$Y = a + \beta X + e$$

$$Y = 36.179 + 0.352X + e$$

The simple linear regression equation above explains the constant value of 36.179. This means that if the value of the accounting information system variable is fixed, then the value of the financial report quality variable is 36.179. The regression coefficient of the accounting information system variable is 0.352, which means that every increase in the accounting information system by 1 unit will increase the quality of financial reports by 36.179. This value

indicates a positive direction of the regression model.

2. Partial Test (t test)

The t test was conducted to determine whether the independent variables partially affect the dependent variable. With the condition that the t count > t table for $\alpha = 5\%$ or 0.05, then H1 is accepted. Can be obtained t table with the formula $(\alpha/2; n - 1)$ then obtained (0.025; 33 - 1) t table obtained = 2.03693

Table 4.15 Partial Test Results
Coefficients^a

Unstandardized Coefficients				Standardized Coefficients	t	Sig.
Model		B	std. Error	Betas		
1	(Constant)	36,179	5.209		6,946	.000
	Accounting information system	.352	.125	.451	2,813	.008

a. Dependent Variable: Quality of Financial Statements

The table above shows that the t count obtained for the accounting information system variable is 2.813. It can be concluded that $2.813 > 2.036$ so that H1 or the first hypothesis is accepted, meaning that the accounting information system (X) has a positive effect on the quality of financial reports (Y). This research shows that the better the accounting information system in a company, the more it will produce or improve the quality of financial reports.

3. Determination Coefficient Test

The coefficient of determination test is used to determine how strong the influence of the accounting information system (X) is on the quality of financial reports (Y). The results of the test for the coefficient of determination are presented in the following table:

Table 4.16 Test Results for the Coefficient of Determination
Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.451 a	.203	.178	3,579

a. Predictors: (Constant), Accounting Information Systems

The table above explains the value of the correlation / relationship (R) which is equal to 0.451. From this output, the coefficient of determination (R Square) is 0.203 which can be said that the effect of the independent variable (accounting information system) on the dependent variable (quality of financial statements) is 20.3%.

DISCUSSION

This study aims to examine the effect of accounting information systems on the quality of financial reports at BMT Fauzan Azhiima Parepare City. Testing whether the implementation of an accounting information system can improve the quality of financial reports at BMT Fauzan Azhiima or has no effect at all. After doing research, the results obtained are that there is an influence from the application of accounting information systems on the quality of financial reports at BMT Fauzan Azhiima. It can be concluded that human resources that utilize accounting information systems play a very important role for an agency to manage and produce quality financial reports as expected by all agencies or companies.

19 The results of the research presented above indicate that there is a positive and significant influence between the applications of accounting information systems on the quality of financial reports at BMT Fauzan Azhiima Parepare City. From the results of the research presented are able to answer the formulation of the problem in this study as follows:

4. How far is the quality of the accounting information system at BMT Fauzan Azhiima, Parepare City

The quality of the accounting information system at BMT Fauzan Azhiima is measured by measuring questionnaires distributed to respondents. This questionnaire is used as a measuring tool for the quality of accounting information systems because each statement in the questionnaire is an indicator of both variables said to be of quality. The results of the questionnaire validity test were declared valid because the r count of each statement was greater than the r table. Likewise with the croncbach,s alpha value of each variable greater than 0.60 so that it is declared reliable. Because the questionnaire used is valid and reliable as a measuring tool, it can be seen from the respondents' answers from the 10 statement items in the accounting information system variable, 9 of which each respondent answered in agreement with a percentage of 83.03%.

Based on the data above, the writer can conclude that the quality of the accounting information system at BMT Fauzan Azhiima based on the indicators is good, from the quality of the system, the information system that the customer needs is completely available, has fast access so that it can be operated comfortably without problems, the company's information system has easy access. Accessible at any time, availability of accurate data, presenting reports according to the needs of customers and internal parties, as well as presenting the latest information in a timely manner.

5. How far is the quality of the financial reports of BMT Fauzan Azhiima Parepare City?

> r table. The reliability test results were also stated to be reliable because the Croncbach alpha value obtained for the financial report quality variable was $0.749 > 0.60$, which is the reliable limit. This means that the questionnaire used is valid and reliable to measure the quality of financial reports. The results of the respondents' answers in the 12 item statements 9 of which the majority of respondents answered agreed so that a percentage value of 87.62 was obtained.

Based on the explanation above, the writer can conclude that the financial reports at BMT

Fauzan Azhiima, Parepare City are considered to be of quality at 87.62% because the financial reports are prepared in accordance with statements of financial accounting standards, the financial reports are presented in a timely and complete manner, the information presented in the financial reports is tested. The truth, the financial statements are arranged systematically.

6. Does the accounting information system have a positive and significant effect on the quality of the financial reports of BMT Fauzan Azhiima Parepare City

The hypothesis put forward in this study is that the accounting information system has a positive and significant effect on the quality of the financial reports of BMT Fauzan Azhiima, Parepare City. From the results of the analysis or hypothesis testing, it is obtained $t_{count} 2.813 > t_{table} 2.036$ and a significance value of $0.008 < 0.05$. In accordance with the requirements for making a decision on the hypothesis that if significance < 0.05 then H_0 is rejected or if $t_{count} > t_{table}$ then H_0 is rejected so it can be concluded that in this test H_0 is rejected and H_1 is accepted so there is an influence between the application of accounting information systems to the quality of financial reports BMT Fauzan Azhiima City of Parepare. The magnitude of the influence between the independent variable (accounting information system) on the dependent variable (quality of financial statements) can be seen from the R Square value of 0.

Based on the test results above, the authors can conclude that by implementing the accounting information system at BMT Fauzan Azhiima properly and correctly, it can improve the quality of financial reports. Every procedure in the accounting information system records all financial transactions properly so that the financial reports presented can be put to good use in terms of decision making.

The results of this study also support research conducted previously by Zelda Triyani and Chara Pratami T. Tubarad. The results of his research obtained a t_{count} of $1.969 > t_{table}$ of 1.96 and a significant value of $0.049 < 0.05$ which indicates the effect is significant, and a path coefficient value of 0.319 which indicates that the accounting information system variable has a positive and significant effect on the quality of financial reports at the government agency. The Bandar Lampung City and Metro City services so that it can be interpreted that the first hypothesis is supported³⁸. The results of this study are also in line with previous research conducted by Mitha Astuti. The results of the research can be accepted based on the output of multiple linear regression data processing where in the Summary model an R value (correlation) is obtained of 0.778, this means that the accounting information system has an impact on the quality of financial reports at the University of Muhammadiyah Makassar³⁹.

The results of this study are also in line with previous research conducted by Rio Gusherinsya and Samukri. From the results of the regression analysis conducted, it can be seen that the effect of implementing accounting information systems on the quality of financial reports is positive, seen from the results of the t test where the accounting information system variable has a t_{count} of $7.977 > t_{table}$ of 2.026 and when viewed from a significance value obtained of 0.000 more smaller than 0.05. This shows that there is a significant relationship between accounting information systems and the quality of financial reports so as to support the existing hypothesis⁴⁰.

CONCLUSION

²¹ The purpose of this study was conducted to determine the extent to which the quality of accounting information systems and the quality of financial reports and to determine the positive and significant influence of accounting information systems on the quality of financial reports at BMT Fauzan Azhiima Parepare City. Based on the data obtained and the results of the tests that have been carried out, the following conclusions can be drawn:

1. The accounting information system and the quality of financial reports at BMT Fauzan Azhiima are said to be of high quality because the test results from the questionnaire used as a measuring tool for these two variables are stated to be valid and reliable. the r count of each variable is greater than the r table and the Cronhbach alpha value is greater than 0.60.
2. The accounting information system variable (X) has a positive relationship to the financial report quality variable (Y) seen from the results of the Pearson Correlation test value obtained at 0.451. The accounting information system ²³ has a positive and significant effect on the quality of financial reports. This can be seen from the results of the partial test which obtained a significance value of $0.008 < 0.05$ and a calculated t value of $2.813 > t$ table 2.036. This proves that H_0 is rejected and H_1 is accepted.
3. The magnitude of the influence of the accounting information system on the quality of financial reports at BMT Fauzan Azhiima is 20.3%, this is obtained from the value of the coefficient of determination (R Square) of 0.203.

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