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**ARTIKEL JURNAL INTERNASIONAL**

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<b>No</b>	<b>Perihal</b>	<b>Tanggal</b>
1	Bukti konfirmasi submit artikel dan artikel yang disubmit	08 Apr 2023
2	Bukti konfirmasi review dan hasil review pertama	10 Apr 2023
3	Bukti konfirmasi submit hasil revisi untuk author guideline	16 Apr 2023
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7	Bukti konfirmasi artikel published	31 Juli 2023

# 1. Bukti konfirmasi submit artikel dan artikel yang disubmit (08 Apr 2023)



The screenshot shows a web interface for the International Journal of Entrepreneurship, Business and Economics. The top navigation bar includes 'Tasks' with a notification icon, 'English', 'View Site', and a user profile 'rapinarapinarapina'. Below the navigation bar are tabs for 'Submission', 'Review', 'Copyediting', and 'Production'. The main content area is titled 'Submission Files' and features a search bar. A table lists two submission entries:

Submission ID	File Name	Submission Date	File Type
7542-1	rapinarapinarapina, Artikel to IJEBCE.docx	April 8, 2023	Article Text
8010-2	admin, 1st Revision_IJEBCE 1491-Article Text-7696-1-18-20230416.docx (2)	May 11, 2023	Article Text

At the bottom of the table, there is a 'Download All Files' button.

# ACCOUNTING INFORMATION SYSTEM QUALITY'S EFFECT ON ACCOUNTING INFORMATION QUALITY

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## Abstract

The objective of this study is to examine the extent to which accounting information system quality influences accounting information quality. This study's demographic consisted of accounting and finance personnel in Indonesia. The purposive sampling strategy was used in this investigation. The data that has been obtained will be processed using SEM-PLS. The method of statistical analysis uses SEM because there may be a causal relationship between the variables and each variable is not observed. The desired outcome is that the effectiveness of accountability information systems will influence the effectiveness of accountability information. According to the concept, the successful application of accounting information systems helps users make decisions

**Keywords:** *accounting information systems, quality, accounting information*



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## INTRODUCTION

Dissatisfaction with the relevance and usefulness of financial statements is growing, especially among investors and entrepreneurs. This dissatisfaction is supported via way of means of considerable studies that continually suggests a developing mismatch among capital marketplace signs and economic information, specifically stated earnings, which do not replicate organization performance (Lev, 2018).

Stakeholders and shareholders in any organization will require the company's financial statements to make predictions about the the size, timing and uncertainty of future cash flows. Financial statements are also used to determine whether or not the resulting valuations are adequately reflected in the current share price, enabling smart decisions to spend money on or accumulate a company, promoting efficient capital allocation (Sherman & Young, 2016)

The coronavirus pandemic has the capability to noticeably alternate accountants preparing company economic statements, in addition to accountants (Radigan, 2020). Tjoetiar (2020) as the Legal Partner of Grant Thornton Indonesia conveyed the results of the CFO (chief financial officer) Report 2020 survey by Grant Thornton showing that the pandemic has forced CFOs to focus more on their role as change agents and as strategists to find new ways to utilize automation, outsourcing, and the effectiveness of the finance division in their responsibilities.

One of the phenomena that occurs in Indonesia is that a number of problems were found that could lead to state losses in the 2020 Audit Report on Central Government Financial Statements (Sampurna, 2021). This problem consists of 28 percent of system weaknesses, 29 percent of non-compliance, and 43 percent of inefficiency

Financial statements together with stability sheets, profits statements, and statements of changes in capital position present accounting information (Patel, 2015; Sumaryati et al, 2020). An empirical examine performed by Rapina & Susanto (2017) on banking overall performance in Indonesia suggests that the great of accounting records structures impacts the great of accounting records

The purpose of this research is to investigate the influence of the accounting information systems quality on the accounting information quality. This research is expected to have many uses for readers, both for academics and business practitioners

## LITERATURE REVIEW

Organizational quality is defined by Wherry et al. (2016) as excellence, value, conformance to specs and assembly purchaser expectations According to Jacko (2012), information quality is a concept that refers to the quality results of information systems when they are informative, important for decision making, understandable and equitable the needs of information users.

In accounting information systems, information quality is available when the system is successful (Jaafreh, 2017). The DeLone and McLean (1992) framework states that the interplay of six primary variables: the quality of the systems, the quality of information, utilization, user satisfaction, effect on human beings, and effect at the organization is associated with information system success. The ease usability of the system is referred to as system quality.

Based on the description above, the quality of accounting information systems is said to be synonymous with the success of information systems and can be viewed as a successful application of information systems to provide quality and useful accounting information for its users.

Information's effectiveness (quality) should be assessed in terms of its intended use in support of decision-making. Alshikhi and Abdullah (2018) say that business decisions are considered good when high-quality information is used in decision-making.

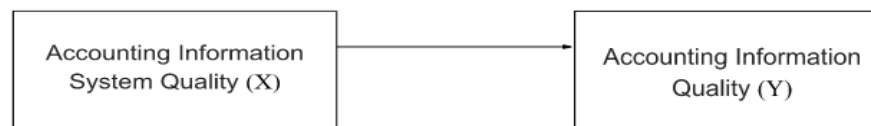
Furthermore, George and Desmidt (2018) provide a statement about valuable information that will be directly related to decision makers in achieving organizational goals. Valuable information will help organizational members work more effectively and efficiently.

According to expert definitions, information quality is the extent to which information is accurate, consistent, up-to-date, and appropriate to meet user expectations for use in downstream processes such as decision-making and self-determination. The generation of useful information is limited by the AIS environment and the structure of benefits and costs attached to user decisions (Andarwati et al, 2019). According to Cepeda and Monteiro (2021), activities related to the system development life cycle that produce accounting information affect the effectiveness of accounting information systems This system allows access to accounting data for both internal and external users. Giving users information is the accounting information system's primary goal (Susanto & Meiryani, 2019).

According to Ganyam and Ivungu (2019), accounting information systems are present in a variety of companies with the intention of disseminating information. The effect of information system quality on organisational culture and accounting information was discovered by Aldegis (2018) in his empirical results on Jordanian industrial public shareholding enterprises. Ratifah and Mulyani (2015) state that without proper implementation, the new accounting system will not be able to provide accurate and relevant information. Decision makers will use the information generated from the accounting information system to make decisions, both technical and nontechnical. The accounting information system embodies this change with its manual and computerized functions (Novianty et al., 2018).

An accounting facts machine is a way or device for gathering information in order that project managers or personnel at the control stage of a corporation could make decisions (Nunung and Mulyani, 2015). The impact of the inner manage system at the development of the accounting information system and accounting information is defined in different research by Eryana and Fardinal (2017)

From the above theory and some recent research results, it can be inferred that the accounting information systems quality influences the accounting information quality. Based on the previous description, we can create the following frame map:



## RESEARCH METHOD

The idea of accounting information system quality and its impact on the quality of accounting information is the subject of this study. Explanatory and verificative research, often known as causality research, is the research methodology employed in this study. These techniques were utilised in this study because the researchers intended to learn more about the underlying causes and effects of the phenomena connected to the variables that impede the adoption of accounting information systems in MSMEs in Bandung City.

Indonesian banks are the population of this study. The sample selection in this study was the accounting and finance section of banks in the country of Indonesia. The sample size used by researchers was 89 respondents. This is based on the statement of Sekaran and Bougie (2013), which states that the general sample size in a study ranges from 30 to 500.

Hartono (2013) states that concept operationalisation is explaining the characteristics of objects (properties) into observable elements that cause concepts to be measured, operationalised in research, and become parts of objects that show the main characteristics of the object concept. Hartono (2013) also states that the operationalisation of variables is divided into notions of concepts, dimensions, and elements.

**TABLE I**  
**Variable Operational Definition**

Variable	Operational Definition	Dimension	Indicator
Accounting Information System Quality	The quality of AIS is the quality when the AIS is implemented which is represented in the form of the application of AIS software application.	Integration	- integration of AIS components - integration of AIS functions
		Flexible	- AIS is useful for all relevant parties who need it - AIS has input options - AIS has a choice of outputs
		Reliable	- AIS is available for users to use - AIS provides reliable information for decision-making.
Accounting Information Quality	The quality of accounting information is shown in the form of the quality of various kinds of reports related to financial matters generated by the Accounting Information System Application software.	Accurate	- The accounting information produced is in accordance with the actual situation because it is sourced from data that events have actually occurred. - The resulting accounting information is sourced from legitimate data or data that, when it was input, followed all established procedures.
		Timely	- Accounting information produced is always available when needed - Accounting information produced is always available according to the frequency of reports that are routinely required.
		Relevant	- The accounting information produced is in accordance with the needs - The accounting information produced influences the decisions taken
		Complete	- The accounting information produced is in accordance with the needs of the tasks and authorities. - The accounting information produced is in accordance with the specified format

For data analysis in this study, measurements are made using a Likert scale. According to Sugiyono (2017), a Likert scale is used to degree the attitudes, evaluations and perceptions of someone or a set of humans approximately social phenomena

Descriptive analysis was used in this study's data analysis to explain the characteristics of the variables under investigation and analysis through structural equation modeling (SEM with PLS estimation) in order to answer the problem formulation and answer the research hypothesis.

This research uses SEM-PLS because the measurement model built involves only a reflective measurement model. In SEM-PLS, there are two submodels, namely the inner model and the external model. An external model refers to the connection among latent variables and their signs or appear variables (measurement model). There are three types of external models: reflection models, formation models, and MIMIC models.

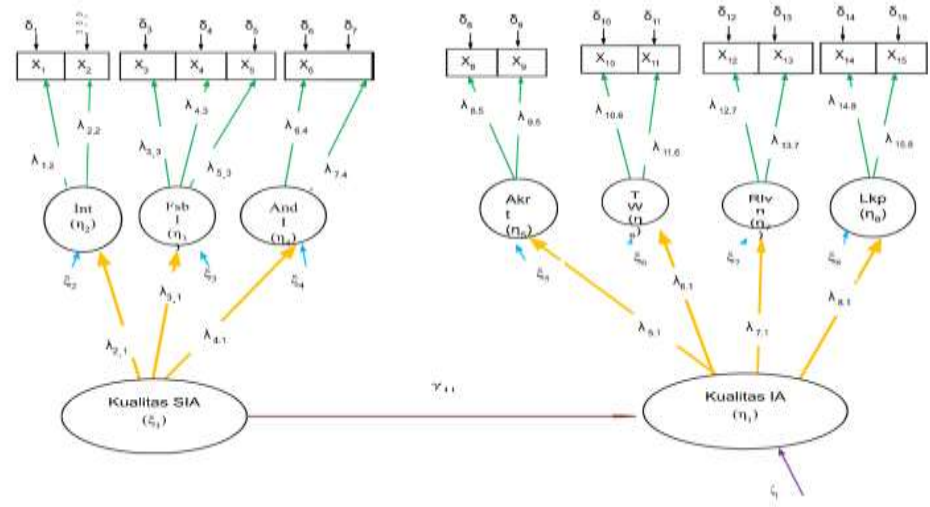
In this study, the research hypothesis will be tested using Structural Equation Modeling (SEM), where the model parameters are estimated using the Partial Least Square (PLS) method. A statistical analysis method (SEM) is used because there is a causal relationship between the variables and each

variable is not observed. According to Hair et al (2014:20), the minimum sample size for SEM-PLS can represent a rule of thumb, which is determined in two ways:

- 1) Ten times more formative indicators used to measure the structure.
- 2) Ten times more than the structural paths main to the shape withinside the structural model

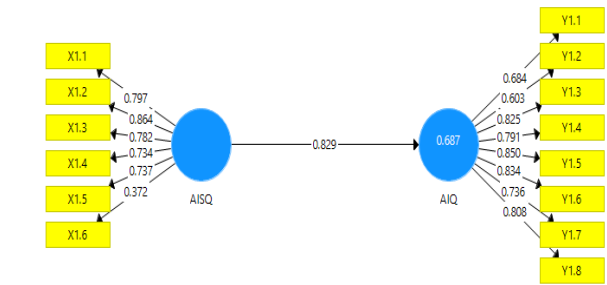
In this study, the initial sample size was determined to be 100 units of analysis (which when collected will use SEM with the LISREL approach) and the minimum sample size was taken using the rule of thumb. Since not all of the indicators used are formative indicators, the sample size used is ten times the number of structural ways targeting a specific structure of the structural model, namely  $10 \times 3 = 30$  samples

This study used purposive sampling, a selection technique that uses specific criteria (Sugiyono, 2017) Purposive sampling is a non-probability sampling technique where "the items selected for the sample are selected based on the judgment of the researcher."

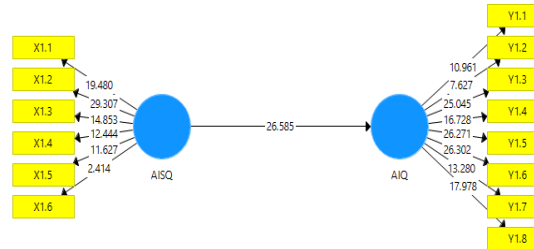


**RESULTS**

Data analysis using Smart-PLS 3 obtained a full model path diagram, as follows:



**Picture 2. Full Model Path Diagram**



**Picture 3. T-Statistics Path Diagram**

In this study, all measurement models in the first stage, namely the relationship between indicators and dimensions, are reflective measurement models. Furthermore, it can be seen that the quality of the indicator is shown by the validity and reliability of the indicator and the overall validity and reliability of the indicator with other indicators measuring the dimension.

The validity test uses confirmatory factor analysis Both convergent and discriminant validity are outputs of this factor analysis. Hair et al (2014) proposed a method based on cross-loadings of the indicators, it is used to test the discriminant validity, according to the general recommendations that an acceptable external loading value is  $\geq 0.7$  Convergent validity is assessed by the mean variance extracted. An AVE score  $\geq 0.50$  indicates that the configuration explains on average more than half of the variance of the index (Hair et al., 201). The discriminant validity of indicators for each dimension can be seen based on the Fornell-Larcker Criteria in table III. In this case, the criterion value of the indicators of a dimension must be greater for that dimension than for other dimensions (Hair et al., 2014). Furthermore, it can be seen that all criterion values for each dimension (those on the main diagonal) are indeed greater than the criterion values for other dimensions (outside the main diagonal). Therefore, the indicators of these dimensions have good discriminant validity.

**Table II. Indicator Validity & CrossLoading between Constructs**

Indicator	AISQ	AIQ
AISQ	0.732	
AIQ	0.829	0.771

Source: Data processed 2022

Description: AISQ(Accounting Information System Quality), AIQ (Accounting Information Quality)

**Table III. Convergent Validity Test Results**

Variable	Number of items	Average Variance Extracted (AVE)
AISQ	6	0.536
AIQ	8	0.594

Source: Data processed 2022

Description: AISQ(Accounting Information System Quality), AIQ (Accounting Information Quality)

Table IV indicates that the AVE cost of every assemble is valid, because the AVE cost of the indicator for every variable exceeds the minimal threshold of 0.50 (Hair et al., 2014), which shows that the suggest of the assemble is greater than half of the explanation, the variance of its indicators either indicates that there are indicators that differ from each other (convergent validity is considered satisfactory)

A reliability test is performed based on the results of the internal consistency reliability test using Cronbach's alpha and composite reliability coefficient values. The composite reliability rating between 0.70 and 0.90 is deemed adequate by Hair et al. (2014).

**Table IV. Reliability Test Results**

<b>Variable</b>	<b>Coefficient Composite Reliability</b>	<b>Coefficient Cronbach Alpha</b>
AISQ	0.868	0.810
AIQ	0.906	0.900

Source: Data processed 2022

Description: AISQ(Accounting Information System Quality), AIQ (Accounting Information Quality)

Table IV shows the reliability of the internal consistency of each construct, as shown by the Cronbach's alpha value, as well as the composite reliability value of each construct, which indicates a value greater than the minimum threshold of 0.7 (Hair et al., 2014). Findings ensure that respondents' responses are consistent in responding to statements about research variables

Structural model testing is performed using the R-squared value as the basis of measurement (Hair et al., 2014). The following are the test results of the structural model presented in Table V:

**Table V. Structural Model Testing Results (R2 Value)**

<b>Path</b>	<b>Coefficient</b>	<b>t-statistic</b>	<b>p-value (one tailed)</b>	<b>R<sup>2</sup></b>
AISQ → AIQ	0.829	26.585	0.000	0.687

Source: Data processed 2022

Description: AISQ(Accounting Information System Quality), AIQ (Accounting Information Quality)

According to Table V, AISQ (Accounting Information System Quality) has a 68.7% influence on AIQ (Accounting Information Quality). This R<sup>2</sup> score suggests that the predictive power is moderate.

## **DISCUSSION**

Table V suggests that the path coefficient of the great accounting facts systems for the great accounting records is positive and the p-value is less than 0.01. It proved that the greatness of accounting information systems has an advantageous and great impact on the greatness of accounting information (H1 is supported). These results are consistent with the empirical research done by Darma and Sagala (2020), who argue that information system quality is the most important component to consider in producing quality information

## **CONCLUSION**

Advances in accounting information systems affect advances in accounting information. With the adoption of integrated, flexible and easily accessible accounting information systems, the quality of accounting information in commercial banks has increased. Accounting information systems will generate accounting information (Wilkinson et al., 2000). A robust accounting information system provides high-quality accounting information, which is a critical aspect of the system's success (Hongjiang Xu, 2009). The creation of quality information is constrained by a good accounting information system environment that will be incorporated into user decisions (Bodnar & Hopwood, 2014).

## **LIMITATION & FURTHER RESEARCH**

Steps that can be taken to improve the quality of accounting information systems include providing hardware, software, procedures, databases, and communication technology networks that can be integrated to support user needs and provide access to communication technology networks properly so that the data needed by various branch offices spread across various regions can be accessed quickly and easily without any obstacles.



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## 2. Bukti konfirmasi review dan hasil review pertama (10 Apr 2023)

**Participants**

Admin RSF (admin)  
Rapina Rapina (rapinarapinarapina)

**Messages**

Note	From
<p>Dear Rapina, Yenni Carolina, Joni, Ridwan,</p> <p>Thank you for submitting your manuscript to International Journal of Entrepreneurship, Business and Creative Economy (IJEBCE). We appreciate the time and effort you have invested in your research.</p> <p>After careful review, we have noted that your manuscript's total words are <b>3150 words</b> below our minimum word count requirement of 5000-7000 words. We kindly request that you revise your manuscript and add the necessary content to meet this requirement. Furthermore, we would like to bring to your attention a few critical details that can enhance the quality of your submission:</p> <ol style="list-style-type: none"><li>1. Make sure to follow the APA Style for the reference, attach all the citations that are cited in the references list, and complete the DOI link for all the journals reference. The citations and references must use Reference Manager Applications like EndNote, Mendeley, Zotero, etc.</li><li>2. Please follow the title page template and manuscript template of the manuscript. The template can be downloaded here: <a href="https://journals.researchsynergypress.com/index.php/ijebce/articletemplate">https://journals.researchsynergypress.com/index.php/ijebce/articletemplate</a></li><li>3. Please add minimum 5 references and citations from reputable indexed journals indexed by Scopus within the aim and scope of your manuscript.</li></ol> <p>We kindly request that you make the necessary revisions to your manuscript and submit it through our system or via email before <b>April 16, 2023</b>. If you have any questions or concerns, please do not hesitate to contact us. Thank you again for your submission to IJEBCE. We appreciate your contributions to the field and look forward to receiving your revised manuscript.</p> <p>Sincerely, IJEBCE Editorial Team</p> <p> admin, Blind Manuscript Template (2).docx</p> <p> admin, Title Page Template_RSf 2023 (1).docx</p>	<p>admin 2023-04-10 05:56 AM</p>

### 3. Bukti konfirmasi submit hasil revisi untuk author guideline (16 April 2023)



## ACCOUNTING INFORMATION SYSTEM QUALITY'S EFFECT ON ACCOUNTING INFORMATION QUALITY

### Abstract

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The coronavirus pandemic has the capability to noticeably alternate accountants preparing company economic statements, in addition to accountants (Radigan, 2020). Tjoetiar (2020) as the Legal Partner of Grant Thornton Indonesia conveyed the results of the CFO (chief financial officer) Report 2020 survey by Grant Thornton showing that the pandemic has forced CFOs to focus more on their role as change agents and as strategists to find new ways to utilize automation, outsourcing, and the effectiveness of the finance division in their responsibilities.

One of the phenomena that occurs in Indonesia is that a number of problems were found that could lead to state losses in the 2020 Audit Report on Central Government Financial Statements (Sampurna, 2021). This problem consists of 28 percent of system weaknesses, 29 percent of non-compliance, and 43 percent of inefficiency

Financial statements together with stability sheets, profits statements, and statements of changes in capital position present accounting information (Patel, 2015; Sumaryati et al, 2020). An empirical examine performed by Rapina & Susanto (2017) on banking overall performance in Indonesia suggests that the great of accounting records structures impacts the great of accounting records. Napitupulu (2020) conducted a study that was motivated by the Financial Services Authority's (OJK) guidelines in Indonesia that emphasized the significance of good corporate governance in Rural Banks. The study suggests that in order to establish good corporate governance, it is necessary to implement a reliable Management Accounting Information System (MAIS) that is aided by efficient internal controls and capable managers who can generate high-quality accounting information. Earlier research has indicated that a company's decision to outsource a business process is contingent on the process's characteristics, including the frequency of its performance or the specific assets required. Asatiani et al (2019) wrote an article highlighting the impact of the characteristics of the accounting process on outsourcing decisions among users of both traditional and cloud-based accounting information systems (AIS). The findings suggest that the intrinsic properties of cloud-based AIS, such as ubiquitous access, scalability, and integration, tend to promote the outsourcing of accounting processes that are performed regularly in producing accounting information.

The purpose of this research is to investigate the influence of the accounting information systems quality on the accounting information quality. This research is expected to have many uses for readers, both for academics and business practitioners

## LITERATURE REVIEW

Organizational quality is defined by Wherry et al. (2016) as excellence, value, conformance to specs and assembly purchaser expectations. According to Jacko (2012), information quality is a concept that refers to the quality results of information systems when they are informative, important for decision making, understandable and equitable the needs of information users.

In accounting information systems, information quality is available when the system is successful (Jaafreh, 2017). The DeLone and McLean (1992) framework states that the interplay of six primary variables: the quality of the systems, the quality of information, utilization, user satisfaction, effect on human beings, and effect at the organization is associated with information system success. The ease usability of the system is referred to as system quality.

Based on the description above, the quality of accounting information systems is said to be synonymous with the success of information systems and can be viewed as a successful application of information systems to provide quality and useful accounting information for its users.

Information's effectiveness (quality) should be assessed in terms of its intended use in support of decision-making. Alshikhi and Abdullah (2018) say that business decisions are considered good when high-quality information is used in decision-making.

Furthermore, George and Desmidt (2018) provide a statement about valuable information that will be directly related to decision makers in achieving organizational goals. Valuable information will help organizational members work more effectively and efficiently.

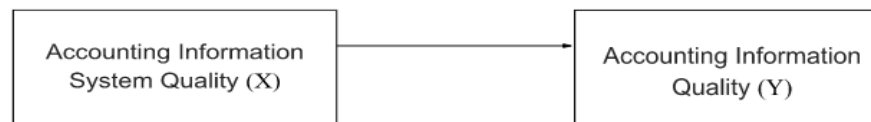
According to expert definitions, information quality is the extent to which information is accurate, consistent, up-to-date, and appropriate to meet user expectations for use in downstream processes such as decision-making and self-determination. The generation of useful information is limited by the AIS environment and the structure of benefits and costs attached to user decisions (Andarwati et al, 2019). According to Cepeda and Monteiro (2021), activities related to the system development life cycle that produce accounting information affect the effectiveness of accounting information systems This system allows access to accounting data for both internal and external users. Giving users information is the accounting information system's primary goal (Susanto & Meiryani, 2019).

According to Ganyam and Ivungu (2019), accounting information systems are present in a variety of companies with the intention of disseminating information. The effect of information system quality on organisational culture and accounting information was discovered by Aldegis (2018) in his empirical results on Jordanian industrial public shareholding enterprises. Ratifah and Mulyani (2015) state that without proper implementation, the new accounting system will not be able to provide accurate and relevant information. Decision makers will use the information generated from the accounting information system to make decisions, both technical and nontechnical. The accounting information system embodies this change with its manual and computerized functions (Novianty et al., 2018).

An accounting facts machine is a way or device for gathering information in order that project managers or personnel at the control stage of a corporation could make decisions (Nunung and Mulyani, 2015). The impact of the inner manage system at the development of the accounting information system and accounting information is defined in different research by Eryana and Fardinal (2017). A study was conducted by Napitupulu (2020) which was motivated by the guidelines of the Financial Services Authority (OJK) in Indonesia emphasizing the importance of good corporate governance in Rural Banks. It is suggested in the study that the establishment of good corporate governance requires the implementation of a dependable Management Accounting Information System (MAIS), which is supported by efficient internal controls and capable managers capable of producing high-quality accounting information.

In their empirical study, Darma et al (2018) investigated 270 participants who were users of financial accounting information systems in 76 ministries and institutions. They found that the quality of accounting information was significantly impacted by the accounting information system, as measured by the influence of top management. The researchers collected data using a questionnaire and concluded that the support of top management is crucial in achieving high-quality accounting information systems.

From the above theory and some recent research results, it can be inferred that the accounting information systems quality influences the accounting information quality. Based on the previous description, we can create the following frame map:



## RESEARCH METHOD

The research object refers to an event, phenomenon, or research problem that has been abstracted into a concept or variable (Arikunto, 2019). In line with this definition, the research object in this study is the concept of the quality of accounting information systems and its impact on the quality of accounting information. The idea of accounting information system quality and its impact on the quality of accounting information is the subject of this study. Explanatory and verificative research, often known as causality research, is the research methodology employed in this study. The study aimed to facilitate researchers' comprehension of the impediments to the adoption of accounting information systems in Indonesian banks by utilizing various techniques. Through the data collected and analyzed using these techniques, researchers can determine the root causes and consequences of these barriers, leading to the formulation of strategies and recommendations for overcoming them and promoting the integration of accounting information systems in the banking industry of Indonesia. Indonesian banks are the population of this study. The sample selection in this study was the accounting and finance section of banks in the country of Indonesia. The sample size used by researchers was 89 respondents. This is based on the statement of Sekaran and Bougie (2013), which states that the general sample size in a study ranges from 30 to 500.

Hartono (2013) states that concept operationalisation is explaining the characteristics of objects (properties) into observable elements that cause concepts to be measured, operationalised in research, and become parts of objects that show the main characteristics of the object concept. Hartono (2013) also states that the operationalisation of variables is divided into notions of concepts, dimensions, and elements.

**TABLE I**  
**Variable Operational Definition**

Variable	Operational Definition	Dimension	Indicator
Accounting Information System Quality	The quality of AIS is the quality when the AIS is implemented which is represented in the form of the application of AIS software application.	Integration	<ul style="list-style-type: none"> <li>- integration of AIS components</li> <li>- integration of AIS functions</li> </ul>
		Flexible	<ul style="list-style-type: none"> <li>- AIS is useful for all relevant parties who need it</li> <li>- AIS has input options</li> <li>- AIS has a choice of outputs</li> </ul>
		Reliable	<ul style="list-style-type: none"> <li>- AIS is available for users to use</li> <li>- AIS provides reliable information for decision-making.</li> </ul>
Accounting Information Quality	The quality of accounting information is shown in the form of the quality of various kinds of reports related to financial matters generated by the Accounting Information System Application software.	Accurate	<ul style="list-style-type: none"> <li>- The accounting information produced is in accordance with the actual situation because it is sourced from data that events have actually occurred.</li> <li>- The resulting accounting information is sourced from legitimate data or data that, when it was input, followed all established procedures.</li> </ul>
		Timely	<ul style="list-style-type: none"> <li>- Accounting information produced is always available when needed</li> <li>- Accounting information produced is always available according to the frequency of reports that are routinely required.</li> </ul>
		Relevant	<ul style="list-style-type: none"> <li>- The accounting information produced is in accordance with the needs</li> <li>- The accounting information produced influences the decisions taken</li> </ul>
		Complete	<ul style="list-style-type: none"> <li>- The accounting information produced is in accordance with the needs of the tasks and authorities.</li> <li>- The accounting information produced is in accordance with the specified format</li> </ul>

For data analysis in this study, measurements are made using a Likert scale. According to Sugiyono (2017), a Likert scale is used to degree the attitudes, evaluations and perceptions of someone or a set of humans approximately social phenomena

Descriptive analysis was used in this study's data analysis to explain the characteristics of the variables under investigation and analysis through structural equation modeling (SEM with PLS estimation) in order to answer the problem formulation and answer the research hypothesis.

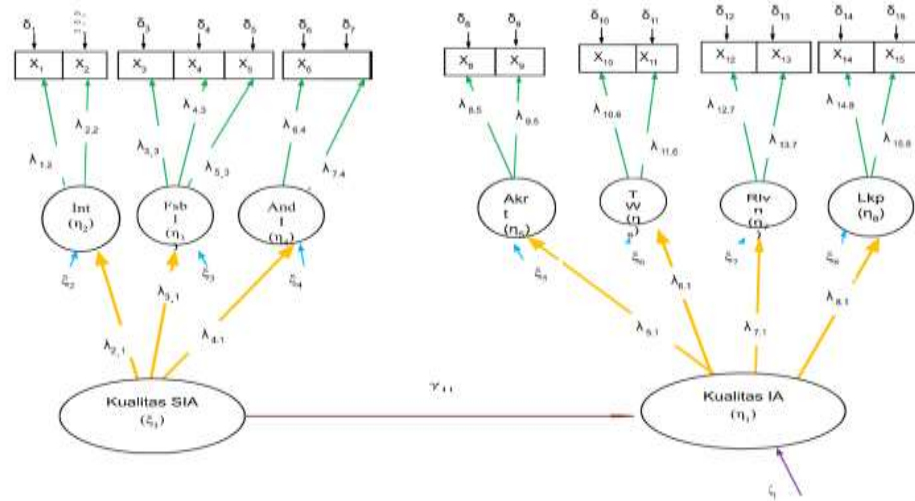
This research uses SEM-PLS because the measurement model built involves only a reflective measurement model. In SEM-PLS, there are two submodels, namely the inner model and the external model. An external model refers to the connection among latent variables and their signs or appear variables (measurement model). There are three types of external models: reflection models, formation models, and MIMIC models.

In this study, the research hypothesis will be tested using Structural Equation Modeling (SEM), where the model parameters are estimated using the Partial Least Square (PLS) method. A statistical analysis method (SEM) is used because there is a causal relationship between the variables and each variable is not observed. According to Hair et al (2014:20), the minimum sample size for SEM-PLS can represent a rule of thumb, which is determined in two ways:

- 1) Ten times more formative indicators used to measure the structure.
- 2) Ten times more than the structural paths main to the shape withinside the structural model

In this study, the initial sample size was determined to be 100 units of analysis (which when collected will use SEM with the LISREL approach) and the minimum sample size was taken using the rule of thumb. Since not all of the indicators used are formative indicators, the sample size used is ten times the number of structural ways targeting a specific structure of the structural model, namely  $10 \times 3 = 30$  samples

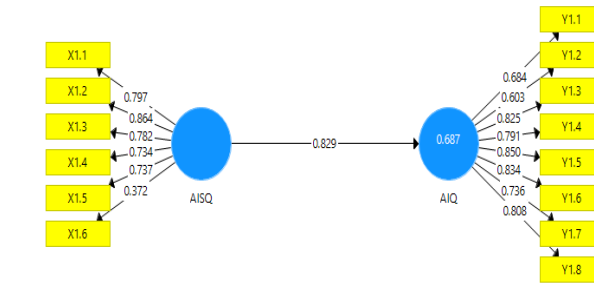
This study used purposive sampling, a selection technique that uses specific criteria (Sugiyono, 2017) Purposive sampling is a non-probability sampling technique where "the items selected for the sample are selected based on the judgment of the researcher."



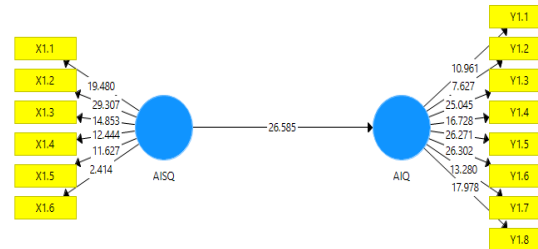
## RESULTS

Data analysis using Smart-PLS 3 obtained a full model path diagram, as follows:





Picture 2. Full Model Path Diagram



Picture 3. T-Statistics Path Diagram

In this study, all measurement models in the first stage, namely the relationship between indicators and dimensions, are reflective measurement models. Furthermore, it can be seen that the quality of the indicator is shown by the validity and reliability of the indicator and the overall validity and reliability of the indicator with other indicators measuring the dimension.

The validity test uses confirmatory factor analysis Both convergent and discriminant validity are outputs of this factor analysis. Hair et al (2014) proposed a method based on cross-loadings of the indicators, it is used to test the discriminant validity, according to the general recommendations that an acceptable external loading value is  $\geq 0.7$  Convergent validity is assessed by the mean variance extracted. An AVE score  $\geq 0.50$  indicates that the configuration explains on average more than half of the variance of the index (Hair et al., 2011). The discriminant validity of indicators for each dimension can be seen based on the Fornell-Larcker Criteria in table III. In this case, the criterion value of the indicators of a dimension must be greater for that dimension than for other dimensions (Hair et al., 2014). Furthermore, it can be seen that all criterion values for each dimension (those on the main diagonal) are indeed greater than the criterion values for other dimensions (outside the main diagonal). Therefore, the indicators of these dimensions have good discriminant validity.

Table II. Indicator Validity & CrossLoading between Constructs

Indicator	AISQ	AIQ
AISQ	0.732	
AIQ	0.829	0.771

Source: Data processed 2022

Description: AISQ(Accounting Information System Quality), AIQ (Accounting Information Quality)

Table III. Convergent Validity Test Results

Variable	Number of items	Average Variance Extracted (AVE)
AISQ	6	0.536
AIQ	8	0.594

Source: Data processed 2022

Description: AISQ(*Accounting Information System Quality*), AIQ (*Accounting Information Quality*)

Table IV indicates that the AVE cost of every assemble is valid, because the AVE cost of the indicator for every variable exceeds the minimal threshold of 0.50 (Hair et al., 2014), which shows that the suggest of the assemble is greater than half of the explanation, the variance of its indicators either indicates that there are indicators that differ from each other (convergent validity is considered satisfactory)

A reliability test is performed based on the results of the internal consistency reliability test using Cronbach's alpha and composite reliability coefficient values. The composite reliability rating between 0.70 and 0.90 is deemed adequate by Hair et al. (2014).

**Table IV. Reliability Test Results**

<b>Variable</b>	<b>Coefficient Composite Reliability</b>	<b>Coefficient Cronbach Alpha</b>
AISQ	0.868	0.810
AIQ	0.906	0.900

Source: Data processed 2022

Description: AISQ(*Accounting Information System Quality*), AIQ (*Accounting Information Quality*)

Table IV shows the reliability of the internal consistency of each construct, as shown by the Cronbach's alpha value, as well as the composite reliability value of each construct, which indicates a value greater than the minimum threshold of 0.7 (Hair et al., 2014). findings ensure that respondents' responses are consistent in responding to statements about research variables

Structural model testing is performed using the R-squared value as the basis of measurement (Hair et al., 2014).The following are the test results of the structural model presented in Table V:

**Table V. Structural Model Testing Results (R2 Value)**

<b>Path</b>	<b>Coefficient</b>	<b>t-statistic</b>	<b>p-value (one tailed)</b>	<b>R<sup>2</sup></b>
AISQ <sup>2</sup> AIQ	0.829	26.585	0.000	0.687

Source: Data processed 2022

Description: AISQ(*Accounting Information System Quality*), AIQ (*Accounting Information Quality*)

According to Table IV, AISQ (*Accounting Information System Quality*) has a 68.7% influence on AIQ (*Accounting Information Quality*). This R<sup>2</sup> score suggests that the predictive power is moderate.

## DISCUSSION

According to Table V, it appears that there is a positive path coefficient between the quality of accounting information systems and the quality of accounting information records. Additionally, the p-value is less than 0.01, suggesting that this relationship is statistically significant. This finding supports hypothesis H1, which proposes that the greatness of accounting information systems has a positive effect on the greatness of accounting information. These results align with the conclusions of a previous empirical study conducted by Darma and Sagala (2020), which highlight the significance of information system quality in producing high-quality information. The level of influence that occurs is not optimal, because commercial banks are still unable to obtain information from different functional areas, the accounting information system has not yet fully prepared several applications with interconnected functions. For example, the credit card and loan departments remain separate, which means that if a customer has a commercial credit worth billions of rupiah and wants to apply for a credit card, they must still go through the new customer application process because their identity cannot be seen in the credit card segment. In other words, banking accounting information system applications are not yet fully integrated with other departments. Harmonious integration has been shown by the accounting information system software currently in use between computer devices, software, communication equipment, operating procedures, data inputs, tasks to be carried out, and the generation of accounting information as needed. The number of customers and customer funds can be seen directly by a branch manager at any time in the accounting information system application they use. The current activities in the accounting information system application can be seen by a branch manager due to the connection between the application menus used in the teller and customer

service departments. Thus, it can be concluded that the integration of information within the accounting information system application is not yet optimal. Accounting information as per the required needs has not been fully produced by the accounting information system software used by managers, supervisors, non-managerial employees, owners, investors, and shareholders, resulting in suboptimal information provision. The accounting information system application provides a branch manager with daily reports showing the branch's current profits, customer funds, and credit disbursed. While the branch manager has the power to evaluate credit applications approved in their area, the decisions made are not visible in the accounting information system application, despite receiving daily reports on the amount of credit disbursed. Until now, the accounting information system software has not been able to fully adjust to variations in both type and quantity of input data and cannot fully produce accounting information based on requests or needs. Due to this limitation, customers who want to exchange currency cannot directly enter the teller queue as the accounting information system application on the teller screen does not allow it. Instead, they must first meet with customer service to obtain a foreign exchange queue number and currency exchange rates. As a consequence, the accounting information system application has not fully accommodated flexibility as the customer needs to complete a form and queue in the teller area after meeting with customer service to obtain a foreign exchange queue number and currency exchange rates. The accounting information system application has been observed to have excellent security measures when accessed passively. Technological advancements and the need for efficient operations considering the inflow and outflow of bank funds have led to the current data processing tools available in banks. These tools manage various data processing activities such as selection, calculation, compilation, reporting, and transmission. Hence, complying with Bank Indonesia's regulations, the use of information technology in banks aims to improve the effectiveness and efficiency of data management for banking business activities, ensuring accurate, timely, and confidential information. A relevant bank with relatively large capacity is required when using an accounting information system application that provides transaction facilities for foreign exchange or current account management. This is because large capacity banks are involved in foreign exchange and demand deposit payment transactions. To ensure efficiency, the software should be utilized, and investment costs should add value. The accounting information system software currently in use is not readily available and cannot be accessed from any location or at any time. Some banks still do not possess accounting information system software that allows for 24/7 accessibility. As a result, access to the system must always be available either at the workplace or within the banking premises. Consequently, the accounting information system's accessibility has not been fully optimized. This study's results are in line with the findings of the earlier study: Darma et al (2018) investigated the quality of accounting information was significantly impacted by the accounting information system. In his study, Napitupulu (2020) concluded that accounting information is influenced by accounting information systems, based on the guidelines of the Financial Services Authority (OJK) in Indonesia. According to Ganyam and Ivungu (2019), accounting information systems are present in a variety of companies with the intention of disseminating information. The effect of information system quality on organisational culture and accounting information was discovered by Aldegis (2018) in his empirical results on Jordanian industrial public shareholding enterprises. Ratifah and Mulyani (2015) state that without proper implementation, the new accounting system will not be able to provide accurate and relevant information. Decision makers will use the information generated from the accounting information system to make decisions, both technical and nontechnical. The accounting information system embodies this change with its manual and computerized functions (Novianty et al., 2018).

## **CONCLUSION**

Advances in accounting information systems affect advances in accounting information with the adoption of integrated, flexible and easily accessible accounting information systems, the quality of accounting information in commercial banks has increased. Accounting information systems will generate accounting information (Wilkinson et al., 2000). A robust accounting information system provides high-quality accounting information, which is a critical aspect of the system's success (Hongjiang Xu, 2009) The creation of quality information is constrained by a good accounting information system environment that will be incorporated into user decisions (Bodnar & Hopwood, 2014). The following methods can be implemented by banks to enhance the quality of accounting information by enhancing the quality of business processes:

1. Banks should have the willingness to invest in information technology (IT) since IT investment is crucial to the continuous operation of banks. An updated IT infrastructure can lead to cost reduction and increased competitiveness.
2. Developing high-quality human resources is an essential factor in providing excellent service and competing in the banking industry.
3. Enhancing network quality to simplify transactions for customers, leading to increased revenue for the company.
4. Providing continuous training programs to employees is crucial for banks to support rapid business growth. These programs should focus on developing employees' understanding of various business processes, including credit analysis, risk management, marketing, general management,

and more.

5. To fulfill user requirements, a comprehensive solution should be provided, including integrated hardware, software, procedures, databases, and communication technology networks.
6. It is essential to provide a reliable and accessible communication technology network to enable fast and easy access to the required data by branch offices located in various regions, without facing any barriers related to data capacity when retrieving data from the accounting information system.
7. The accounting information system should be accessible anytime and anywhere to maximize its usage, as most organizations can only access it during office hours, limiting its accessibility and efficiency.

#### **LIMITATION & FURTHER RESEARCH**

Knowledge can be acquired through observation, experience, and learning, while science is a systematic approach to understanding the natural world through observation, experimentation, and empirical evidence. Science is based on the principles of empirical testing and falsifiability, which means that scientific knowledge is always open to revision and improvement based on new evidence. To elaborate, banking organizations must have high-quality accounting information systems to guarantee the accuracy, reliability, and completeness of their accounting data. Numerous elements, including the software and hardware used, the processes and databases set up, and the communication technology networks used to access and store data, have an impact on the quality of accounting information systems. This study discovered a direct correlation between the caliber of accounting information systems and the caliber of accounting information in Indonesian banking organizations. This is so that various stakeholders, including management, investors, regulators, and customers, can use the data produced by these systems to make decisions about the organization. As a result, it is critical for banking organizations to invest in high-quality accounting information systems and continuously improve them in order to meet the needs of stakeholders while also producing accurate and timely accounting information. This can be accomplished by upgrading hardware and software, improving communication technology networks, providing employee training, and implementing best practices for data management and reporting. To achieve scientific research qualities like replicability and generalizability, other researchers should conduct additional research. The results of this study should serve as a basis for future research, using the same research techniques on various units of analysis and samples, in order to increase confidence in the research and its applicability. It is anticipated that additional factors such as organizational culture, top management support, personality characteristics, e-commerce, motivation, management commitment, leadership and others will be investigated by other researchers as this research has not identified all the factors that can impact the quality of accounting information systems. The importance of designing an accurate questionnaire to capture the operational activities experienced by respondents is highlighted in this statement. The goal is to accurately reflect the variations that exist between phenomena and provide a clear understanding of respondents' experiences. The statement emphasizes that a well-designed questionnaire should ensure that the results accurately represent the experiences of the majority sample, rather than just providing an average score. If the questionnaire fails to capture the reality of operational activities, the results may not be reliable or useful for the research.

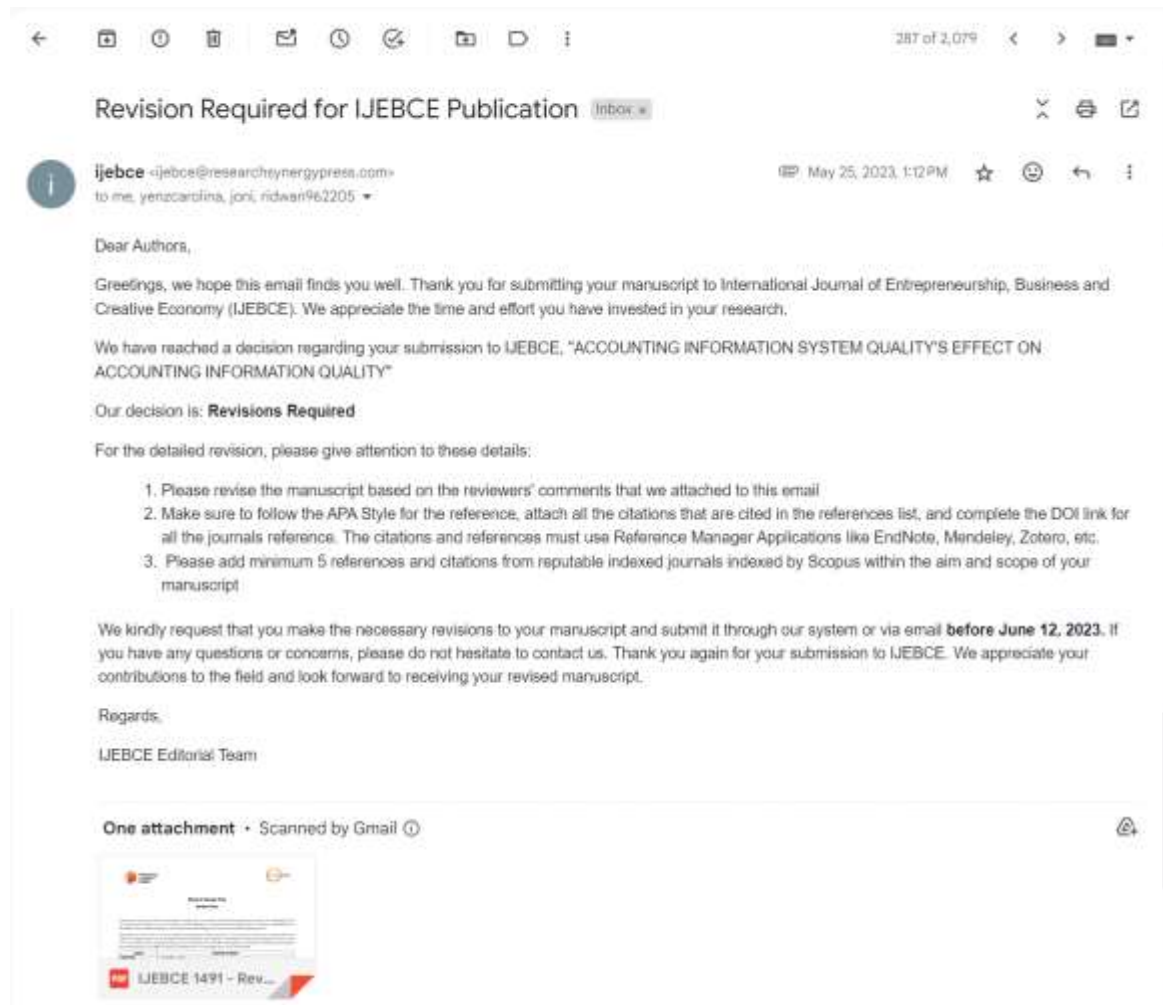
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## 4. Bukti konfirmasi review dan hasil review kedua (25 Mei 2023)



Kindly upload the revision through the website or by replying this email at the latest on **September 15, 2023**. We are looking forward to hearing from you whether you want to revise the article. Thank you.

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Section	Key Point of Review
<b>Paper Title</b>	<ul style="list-style-type: none"><li>- Normally 15 words</li><li>- Is the title appropriate for the data presented and descriptive of the work performed? The title should be a brief phrase describing/reflecting the content of the paper</li><li>- Concise and informative</li><li>- Avoid abbreviations, prepositions, and formulae where possible</li><li>- Avoid stating the detailed location of the research</li></ul>
<b>Abstract</b>	<ul style="list-style-type: none"><li>- Average 100-250 words</li><li>- Contains: Introductory statement, objective, scope/methodology, findings, conclusion</li><li>- Add keywords that represent the article adequately</li><li>- Written in past tenses (if the research is already done)</li></ul>

<b>Introduction</b>	<ul style="list-style-type: none"> <li>- Is the study significantly contribute to the existing of knowledge? It should provide insights into the current or past problem</li> <li>- The research question is clear and appropriate</li> <li>- The objective must appear in the last paragraph</li> </ul>
<b>Literature Review</b>	<ul style="list-style-type: none"> <li>- Provide a comprehensive literature review</li> <li>- References cited are dominated by scientific work/ scientific articles from Scientific journals.</li> </ul>
<b>Methodology</b>	<ul style="list-style-type: none"> <li>- Provide details of methodology and administration</li> <li>- Explain the methodology in systematic way, clear, accurate, and replicable</li> <li>- The study design and methods are appropriate for the research question</li> <li>- Use references and supplementary materials for previously published procedures</li> </ul>
<b>Findings/ Analysis/ Discussion</b>	<ul style="list-style-type: none"> <li>- Provide scientific impact through discussion and analysis.</li> <li>- Provide clear and accurate data result and analysis</li> <li>- Logically explain the findings based on the analysis result</li> <li>- Provide comparing with the published result (if any) and convincing that the result of the research is better/ correct</li> </ul>
<b>Conclusion</b>	<ul style="list-style-type: none"> <li>- Follow logically from the work done</li> <li>- Most fulfill the study objectives</li> <li>- Including theoretical and practical implications based on the findings</li> </ul>
<b>Limitations and Future Research Recommendations</b>	<ul style="list-style-type: none"> <li>- Explain the limitation of the study to encourage further study</li> <li>- Provide potential applications/recommendations for future work</li> </ul>
<b>References</b>	<ul style="list-style-type: none"> <li>- References are pertinent to the contents of the paper</li> <li>- References dominated by Scientific article from scientific journals</li> <li>- 75% of references journals should take from the past 10 years</li> <li>- All citations must be mentioned in the text and included in the references list</li> <li>- Avoid excessive self-citation</li> </ul>
<b>Tables and Figures</b> ( <i>if applicable</i> )	<ul style="list-style-type: none"> <li>- Data presented in a clear, concise, and appropriate manner</li> <li>- All tables and figures mentioned in the text and introduced in proper sequence</li> </ul>

	<ul style="list-style-type: none"> <li>- The form and arrangement of tables and figures are satisfactory</li> <li>- Tables and figures can be understood by titles and captions without referring to the text. In other words, are self-explanatory</li> <li>- The technical quality of photographs and graphs is adequate</li> <li>- The illustrations show what they meant to show</li> </ul>
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**I. GENERAL INFORMATION**

<b>Title</b>	<b>ACCOUNTING INFORMATION SYSTEM QUALITY'S EFFECT ON ACCOUNTING INFORMATION QUALITY</b>
<b>Date received</b>	
<b>Deadline Review</b>	
<b>Response to the Script</b>	Revision Required

**II. MANUSCRIPT REVIEW FORM (fill up with v and comment)**

Section	Excellent	Good	Fair	Comment
<b>Paper Title</b>			v	Clear
<b>Abstract</b>			✓	<ul style="list-style-type: none"> <li>- Please add the method, data, and implication of this study</li> <li>- Please add the keywords and maximize it until 7 keywords</li> </ul>
<b>Introduction</b>			✓	For the study's propose that is presented in the last paragraph of the introduction, please rewrite the explanation by making it based on problems

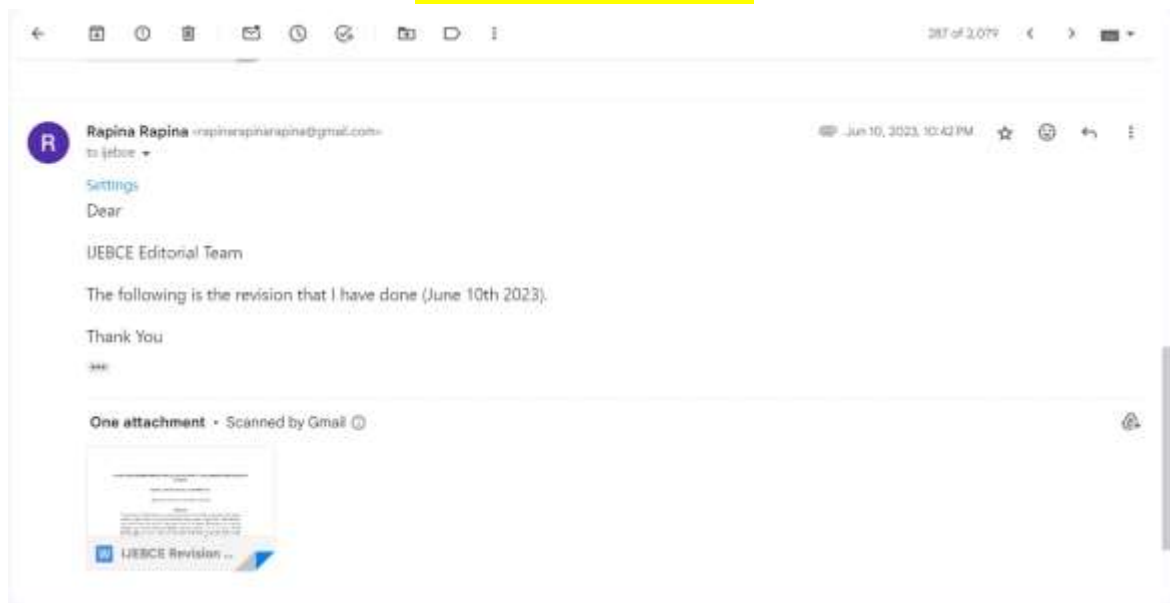
<b>Literature Review</b>			✓	What are the theories used for this study? Please give an explanation based on the prior studies from 1-5 years backward
<b>Methodology</b>			✓	<ul style="list-style-type: none"> <li>- What are the sources of the data presented in Table 1?</li> <li>- The paragraph must form more than two sentence</li> <li>- Please present a clear figure, especially by adding captions for each figure that is presented</li> </ul>
<b>Findings/ Discussion</b>			v	Clear
<b>Conclusion</b>			v	Please summarize the conclusion, especially the section where the authors put the explanation in numbering. The conclusion is quite too long.
<b>Limitations and Future Research Recommendations</b>			v	Please shorten this section
<b>References</b>			v	Make sure to write the references using APA Style
<b>Tables and Figures (if applicable)</b>			■	

### III. REVIEW DECISION

No.	Conclusion	Decision*
1.	Accepted submission	
2.	Revisions required	v
3.	Resubmit for review	
4.	Decline submission	

\*) Marked the check (v) on your answer

## 5. Bukti konfirmasi submit hasil revisi ke 2 (10 Juni 2023)



**ACCOUNTING INFORMATION SYSTEM QUALITY'S EFFECT ON ACCOUNTING INFORMATION QUALITY****Rapina<sup>1</sup>, Yenni Carolina<sup>1</sup>, Joni<sup>1</sup>, Ridwan<sup>1</sup>**<sup>1</sup> Maranatha Christian University, Indonesia**Abstract**

The objective of this study is to examine the extent to which accounting information system quality influences accounting information quality. This study's demographic consisted of accounting and finance personnel in Indonesia. The purposive sampling strategy was used in this investigation and the method used is a survey method. Primary data are used, which are processed statistically using SEM Partial Least Square (PLS) questionnaires as the research instrument. The method of statistical analysis uses SEM because there may be a causal relationship between the variables and each variable is not observed. According to the findings of the study that effectiveness of accountability information systems influence the effectiveness of accountability information. According to the concept, the successful application of accounting information systems helps users make decisions. Additionally, performance will be impacted by the caliber of accounting data.

**Keywords:** *accounting information systems, quality, accounting information, accounting data, performance, financial statements, accounting processes*



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**INTRODUCTION**

Dissatisfaction with the relevance and usefulness of financial statements is growing, especially among investors and entrepreneurs. This dissatisfaction is supported via way of means of considerable studies that continually suggests a developing mismatch among capital marketplace signs and economic information, specifically stated earnings, which do not replicate organization performance (Lev, 2018).

Stakeholders and shareholders in any organization will require the company's financial statements to make predictions about the the size, timing and uncertainty of future cash flows. Financial statements are also used to determine whether or not the resulting valuations are adequately reflected in the current share price, enabling smart decisions to spend money on or accumulate a company, promoting efficient capital allocation (Sherman & Young, 2016)

The coronavirus pandemic has the capability to noticeably alternate accountants preparing company economic statements, in addition to accountants (Radigan, 2020). Tjoetiar (2020) as the Legal Partner of Grant Thornton Indonesia conveyed the results of the CFO (chief financial officer) Report 2020 survey by Grant Thornton showing that the pandemic has forced CFOs to focus more on their role as change agents and as strategists to find new ways to utilize automation, outsourcing, and the effectiveness of the finance division in their responsibilities.

One of the phenomena that occurs in Indonesia is that a number of problems were found that could lead to state losses in the 2020 Audit Report on Central Government Financial Statements (Sampurna, 2021). This problem consists of 28 percent of system weaknesses, 29 percent of non-compliance, and 43 percent of inefficiency

Financial statements together with stability sheets, profits statements, and statements of changes in capital position present accounting information (Patel, 2015; Sumaryati et al, 2020). An empirical examine performed by Rapina & Susanto (2017) on banking overall performance in Indonesia suggests that the great of accounting records structures impacts the great of accounting records. Napitupulu (2020) conducted a study

that was motivated by the Financial Services Authority's (OJK) guidelines in Indonesia that emphasized the significance of good corporate governance in Rural Banks. The study suggests that in order to establish good corporate governance, it is necessary to implement a reliable Management Accounting Information System (MAIS) that is aided by efficient internal controls and capable managers who can generate high-quality accounting information. Earlier research has indicated that a company's decision to outsource a business process is contingent on the process's characteristics, including the frequency of its performance or the specific assets required. Asatiani et al (2019) wrote an article highlighting the impact of the characteristics of the accounting process on outsourcing decisions among users of both traditional and cloud-based accounting information systems (AIS). The findings suggest that the intrinsic properties of cloud-based AIS, such as ubiquitous access, scalability, and integration, tend to promote the outsourcing of accounting processes that are performed regularly in producing accounting information.

The purpose of this research is to investigate the influence of the accounting information systems quality on the accounting information quality. This research is expected to have many uses for readers, both for academics and business practitioners. The findings of this study may be useful in resolving issues related to the quality of accounting information systems and the quality of accounting information used. As stated in the background, the problems that can be addressed are several issues were identified in the 2020 Audit Report on Central Government Financial Statements that have the potential to result in financial losses for the government.

## LITERATURE REVIEW

Organizational quality is defined by Wherry et al. (2016) as excellence, value, conformance to specs and assembly purchaser expectations. According to Jacko (2012), information quality is a concept that refers to the quality results of information systems when they are informative, important for decision making, understandable and equitable the needs of information users.

In accounting information systems, information quality is available when the system is successful (Jaafreh, 2017). The DeLone and McLean (1992) framework states that the interplay of six primary variables: the quality of the systems, the quality of information, utilization, user satisfaction, effect on human beings, and effect at the organization is associated with information system success. The ease usability of the system is referred to as system quality.

Based on the description above, the quality of accounting information systems is said to be synonymous with the success of information systems and can be viewed as a successful application of information systems to provide quality and useful accounting information for its users.

Information's effectiveness (quality) should be assessed in terms of its intended use in support of decision-making. Alshikhi and Abdullah (2018) say that business decisions are considered good when high-quality information is used in decision-making.

Furthermore, George and Desmidt (2018) provide a statement about valuable information that will be directly related to decision makers in achieving organizational goals. Valuable information will help organizational members work more effectively and efficiently.

According to expert definitions, information quality is the extent to which information is accurate, consistent, up-to-date, and appropriate to meet user expectations for use in downstream processes such as decision-making and self-determination. The generation of useful information is limited by the AIS environment and the structure of benefits and costs attached to user decisions (Andarwati et al, 2019). According to Cepeda and Monteiro (2021), activities related to the system development life cycle that produce accounting information affect the effectiveness of accounting information systems This system allows access to accounting data for both internal and external users. Giving users information is the accounting information system's primary goal (Susanto & Meiryani, 2019).

According to Ganyam and Ivungu (2019), accounting information systems are present in a variety of companies with the intention of disseminating information. The effect of information system quality on organisational culture and accounting information was discovered by Aldegis (2018) in his empirical results on Jordanian industrial public shareholding enterprises. Ratifah and Mulyani (2015) state that without proper

implementation, the new accounting system will not be able to provide accurate and relevant information. Decision makers will use the information generated from the accounting information system to make decisions, both technical and nontechnical. The accounting information system embodies this change with its manual and computerized functions (Novianty et al., 2018).

An accounting facts machine is a way or device for gathering information in order that project managers or personnel at the control stage of a corporation could make decisions (Nunung and Mulyani, 2015). The impact of the inner manage system at the development of the accounting information system and accounting information is defined in different research by Eryana and Fardinal (2017). A study was conducted by Napitupulu (2020) which was motivated by the guidelines of the Financial Services Authority (OJK) in Indonesia emphasizing the importance of good corporate governance in Rural Banks. It is suggested in the study that the establishment of good corporate governance requires the implementation of a dependable Management Accounting Information System (MAIS), which is supported by efficient internal controls and capable managers capable of producing high-quality accounting information.

In their empirical study, Darma et al (2018) investigated 270 participants who were users of financial accounting information systems in 76 ministries and institutions. They found that the quality of accounting information was significantly impacted by the accounting information system, as measured by the influence of top management. The researchers collected data using a questionnaire and concluded that the support of top management is crucial in achieving high-quality accounting information systems. Al-Okaily et al. (2020), Abdelraheem et al. (2020), Afiah et al (2020), Nguyen & Nguyen (2020), and Yanti & Pratiwi (2020) have all conducted additional research on the impact of accounting information system quality on accounting information quality.

From the above theory and some recent research results, it can be inferred that the accounting information systems quality influences the accounting information quality. Based on the previous description, we can create the following frame map:



## RESEARCH METHOD

The research object refers to an event, phenomenon, or research problem that has been abstracted into a concept or variable (Arikunto, 2019). In line with this definition, the research object in this study is the concept of the quality of accounting information systems and its impact on the quality of accounting information. The idea of accounting information system quality and its impact on the quality of accounting information is the subject of this study. Explanatory and verificative research, often known as causality research, is the research methodology employed in this study. The study aimed to facilitate researchers' comprehension of the impediments to the adoption of accounting information systems in Indonesian banks by utilizing various techniques. Through the data collected and analyzed using these techniques, researchers can determine the root causes and consequences of these barriers, leading to the formulation of strategies and recommendations for overcoming them and promoting the integration of accounting information systems in the banking industry of Indonesia. Indonesian banks are the population of this study. The sample selection in this study was the accounting and finance section of banks in the country of Indonesia. The sample size used by researchers was 89 respondents. This is based on the statement of Sekaran and Bougie (2013), which states that the general sample size in a study ranges from 30 to 500.

Hartono (2013) states that concept operationalisation is explaining the characteristics of objects (properties) into observable elements that cause concepts to be measured, operationalised in research, and become parts of objects that show the main characteristics of the object concept. Hartono (2013) also states that the operationalisation of variables is divided into notions of concepts, dimensions, and elements.



**TABLE I**  
**Variable Operational Definition**

Variable	Operational Definition	Dimension	Indicator
Accounting Information System Quality	The quality of AIS is the quality when the AIS is implemented which is represented in the form of the application of AIS software application.	Integration	- integration of AIS components - integration of AIS functions
		Flexible	- AIS is useful for all relevant parties who need it - AIS has input options - AIS has a choice of outputs
		Reliable	- AIS is available for users to use - AIS provides reliable information for decision-making.
Accounting Information Quality	The quality of accounting information is shown in the form of the quality of various kinds of reports related to financial matters generated by the Accounting Information System Application software.	Accurate	- The accounting information produced is in accordance with the actual situation because it is sourced from data that events have actually occurred. - The resulting accounting information is sourced from legitimate data or data that, when it was input, followed all established procedures.
		Timely	- Accounting information produced is always available when needed - Accounting information produced is always available according to the frequency of reports that are routinely required.
		Relevant	- The accounting information produced is in accordance with the needs - The accounting information produced influences the decisions taken
		Complete	- The accounting information produced is in accordance with the needs of the tasks and authorities. - The accounting information produced is in accordance with the specified format

Sources: processed the data from various earlier studies.

For data analysis in this study, measurements are made using a Likert scale. According to Sugiyono (2017), Likert scale is used to degree the attitudes, evaluations and perceptions of someone or a set of humans approximately social phenomena. Descriptive analysis was used in this study's data analysis to explain the characteristics of the variables under investigation and analysis through structural equation modeling (SEM with PLS estimation) in order to answer the problem formulation and answer the research hypothesis.

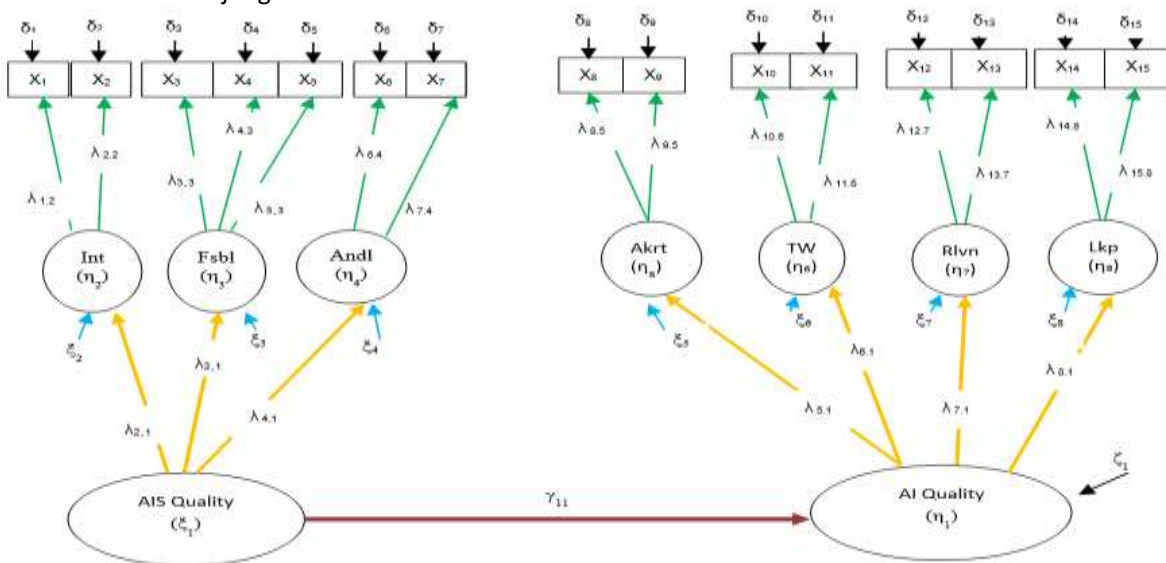
This research uses SEM-PLS because the measurement model built involves only a reflective measurement model. In SEM-PLS, there are two submodels, namely the inner model and the external model. An external model refers to the connection among latent variables and their signs or appear variables (measurement model). There are three types of external models: reflection models, formation models, and MIMIC models.

In this study, the research hypothesis will be tested using Structural Equation Modeling (SEM), where the model parameters are estimated using the Partial Least Square (PLS) method. A statistical analysis method (SEM) is used because there is a causal relationship between the variables and each variable is not observed. According to Hair et al (2014:20), the minimum sample size for SEM-PLS can represent a rule of thumb, which is determined in two ways:

- 1) Ten times more formative indicators used to measure the structure.
- 2) Ten times more than the structural paths main to the shape withinside the structural model

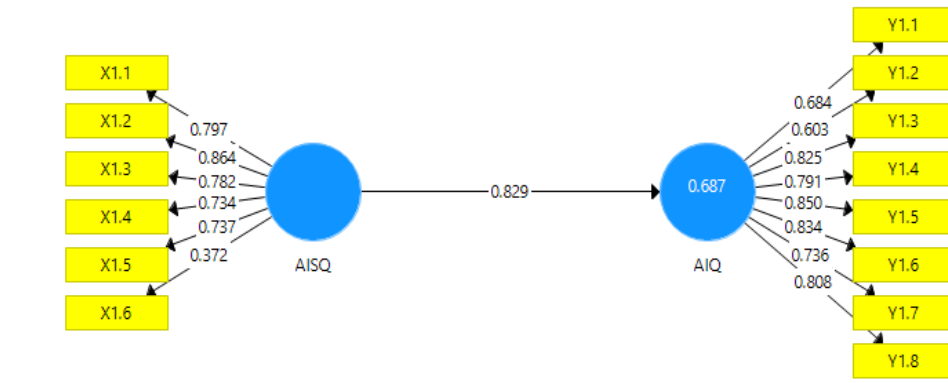
In this study, the initial sample size was determined to be 100 units of analysis (which when collected will use SEM with the LISREL approach) and the minimum sample size was taken using the rule of thumb. Since not all of the indicators used are formative indicators, the sample size used is ten times the number of structural ways targeting a specific structure of the structural model, namely  $10 \times 3 = 30$  samples

This study used purposive sampling, a selection technique that uses specific criteria (Sugiyono, 2017) Purposive sampling is a non-probability sampling technique where "the items selected for the sample are selected based on the judgment of the researcher."

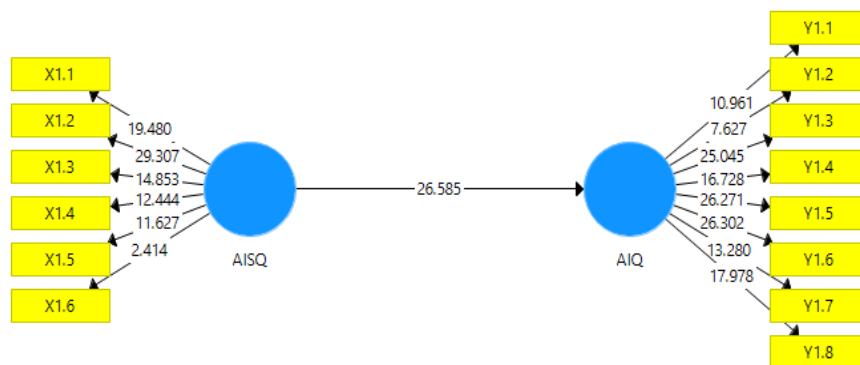


**RESULTS**

Data analysis using Smart-PLS 3 obtained a full model path diagram, as follows:



Picture 2. Full Model Path Diagram



Picture 3. T-Statistics Path Diagram

In this study, all measurement models in the first stage, namely the relationship between indicators and dimensions, are reflective measurement models. Furthermore, it can be seen that the quality of the

indicator is shown by the validity and reliability of the indicator and the overall validity and reliability of the indicator with other indicators measuring the dimension.

The validity test uses confirmatory factor analysis Both convergent and discriminant validity are outputs of this factor analysis. Hair et al (2014) proposed a method based on cross-loadings of the indicators, it is used to test the discriminant validity, according to the general recommendations that an acceptable external loading value is  $\geq 0.7$  Convergent validity is assessed by the mean variance extracted. An AVE score  $\geq 0.50$  indicates that the configuration explains on average more than half of the variance of the index (Hair et al., 201). The discriminant validity of indicators for each dimension can be seen based on the Fornell-Larcker Criteria in table III. In this case, the criterion value of the indicators of a dimension must be greater for that dimension than for other dimensions (Hair et al., 2014). Furthermore, it can be seen that all criterion values for each dimension (those on the main diagonal) are indeed greater than the criterion values for other dimensions (outside the main diagonal). Therefore, the indicators of these dimensions have good discriminant validity.

**Table II. Indicator Validity & CrossLoading between Constructs**

Indicator	AISQ	AIQ
AISQ	0.732	
AIQ	0.829	0.771

Source: Data processed 2022

Description: AISQ(Accounting Information System Quality), AIQ (Accounting Information Quality)

**Table III. Convergent Validity Test Results**

Variable	Number of items	Average Variance Extracted (AVE)
AISQ	6	0.536
AIQ	8	0.594

Source: Data processed 2022

Description: AISQ(Accounting Information System Quality), AIQ (Accounting Information Quality)

Table IV indicates that the AVE cost of every assemble is valid, because the AVE cost of the indicator for every variable exceeds the minimal threshold of 0.50 (Hair et al., 2014), which shows that the suggest of the assemble is greater than half of the explanation, the variance of its indicators either indicates that there are indicators that differ from each other (convergent validity is considered satisfactory)

A reliability test is performed based on the results of the internal consistency reliability test using Cronbach's alpha and composite reliability coefficient values. The composite reliability rating between 0.70 and 0.90 is deemed adequate by Hair et al. (2014).

**Table IV. Reliability Test Results**

Variable	Coefficient Composite Reliability	Coefficient Cronbach Alpha
AISQ	0.868	0.810
AIQ	0.906	0.900

Source: Data processed 2022

Description: AISQ(Accounting Information System Quality), AIQ (Accounting Information Quality)

Table IV shows the reliability of the internal consistency of each construct,as shown by the Cronbach's alpha value, as well as the composite reliability value of each construct, which indicates a value greater than the minimum threshold of 0.7 (Hair et al., 2014). findings ensure that respondents' responses are consistent in responding to statements about research variables

Structural model testing is performed using the R-squared value as the basis of measurement (Hair et al., 2014).The following are the test results of the structural model presented in Table V:

**Table V. Structural Model Testing Results (R2 Value)**

<i>Path</i>	<i>Coefficient</i>	<i>t-statistic</i>	<i>p-value (one tailed)</i>	<i>R<sup>2</sup></i>
AISQ→AIQ	0.829	26.585	0.000	0.687

Source: Data processed 2022

Description: AISQ(*Accounting Information System Quality*), AIQ (*Accounting Information Quality*)

According to Table IV, AISQ (Accounting Information System Quality) has a 68.7% influence on AIQ (Accounting Information Quality). This R<sup>2</sup> score suggests that the predictive power is moderate.

## DISCUSSION

According to Table V, it appears that there is a positive path coefficient between the quality of accounting information systems and the quality of accounting information records. Additionally, the p-value is less than 0.01, suggesting that this relationship is statistically significant. This finding supports hypothesis H1, which proposes that the greatness of accounting information systems has a positive effect on the greatness of accounting information. These results align with the conclusions of a previous empirical study conducted by Darma and Sagala (2020), which highlight the significance of information system quality in producing high-quality information. The level of influence that occurs is not optimal, because commercial banks are still unable to obtain information from different functional areas, the accounting information system has not yet fully prepared several applications with interconnected functions. For example, the credit card and loan departments remain separate, which means that if a customer has a commercial credit worth billions of rupiah and wants to apply for a credit card, they must still go through the new customer application process because their identity cannot be seen in the credit card segment. In other words, banking accounting information system applications are not yet fully integrated with other departments. Harmonious integration has been shown by the accounting information system software currently in use between computer devices, software, communication equipment, operating procedures, data inputs, tasks to be carried out, and the generation of accounting information as needed. The number of customers and customer funds can be seen directly by a branch manager at any time in the accounting information system application they use. The current activities in the accounting information system application can be seen by a branch manager due to the connection between the application menus used in the teller and customer service departments. Thus, it can be concluded that the integration of information within the accounting information system application is not yet optimal. Accounting information as per the required needs has not been fully produced by the accounting information system software used by managers, supervisors, non-managerial employees, owners, investors, and shareholders, resulting in suboptimal information provision. The accounting information system application provides a branch manager with daily reports showing the branch's current profits, customer funds, and credit disbursed. While the branch manager has the power to evaluate credit applications approved in their area, the decisions made are not visible in the accounting information system application, despite receiving daily reports on the amount of credit disbursed. Until now, the accounting information system software has not been able to fully adjust to variations in both type and quantity of input data and cannot fully produce accounting information based on requests or needs. Due to this limitation, customers who want to exchange currency cannot directly enter the teller queue as the accounting information system application on the teller screen does not allow it. Instead, they must first meet with customer service to obtain a foreign exchange queue number and currency exchange rates. As a consequence, the accounting information system application has not fully accommodated flexibility as the customer needs to complete a form and queue in the teller area after meeting with customer service to obtain a foreign exchange queue number and currency exchange rates. The accounting information system application has been observed to have excellent security measures when accessed passively. Technological advancements and the need for efficient operations considering the inflow and outflow of bank funds have led to the current data processing tools available in banks. These tools manage various data processing activities such as selection, calculation, compilation, reporting, and transmission. Hence, complying with Bank Indonesia's regulations, the use of information technology in banks aims to improve the effectiveness and efficiency of data management for banking business activities, ensuring accurate, timely, and confidential information. A relevant bank with relatively large capacity is required when using an

accounting information system application that provides transaction facilities for foreign exchange or current account management. This is because large capacity banks are involved in foreign exchange and demand deposit payment transactions. To ensure efficiency, the software should be utilized, and investment costs should add value. The accounting information system software currently in use is not readily available and cannot be accessed from any location or at any time. Some banks still do not possess accounting information system software that allows for 24/7 accessibility. As a result, access to the system must always be available either at the workplace or within the banking premises. Consequently, the accounting information system's accessibility has not been fully optimized. This study's results are in line with the findings of the earlier study: Darma et al (2018) investigated the quality of accounting information was significantly impacted by the accounting information system. In his study, Napitupulu (2020) concluded that accounting information is influenced by accounting information systems, based on the guidelines of the Financial Services Authority (OJK) in Indonesia. According to Ganyam and Ivungu (2019), accounting information systems are present in a variety of companies with the intention of disseminating information. The effect of information system quality on organisational culture and accounting information was discovered by Aldegis (2018) in his empirical results on Jordanian industrial public shareholding enterprises. Ratifah and Mulyani (2015) state that without proper implementation, the new accounting system will not be able to provide accurate and relevant information. Decision makers will use the information generated from the accounting information system to make decisions, both technical and nontechnical. The accounting information system embodies this change with its manual and computerized functions (Novianty et al., 2018).

## **CONCLUSION**

Advances in accounting information systems affect advances in accounting information with the adoption of integrated, flexible and easily accessible accounting information systems, the quality of accounting information in commercial banks has increased. Accounting information systems will generate accounting information (Wilkinson et al., 2000). A robust accounting information system provides high-quality accounting information, which is a critical aspect of the system's success (Hongjiang Xu, 2009) The creation of quality information is constrained by a good accounting information system environment that will be incorporated into user decisions (Bodnar & Hopwood, 2014). For banks to operate continuously, to cut costs, and to become more competitive, IT investment is essential. For the purpose of providing excellent customer service and competing in the banking sector, it is crucial to develop skilled human resources. Additionally, improving network quality makes customer transactions simpler, which boosts business revenue. To facilitate rapid business growth, banks must prioritize ongoing employee training programs that cover areas such as credit analysis, risk management, marketing, and general management. A comprehensive solution comprised of hardware, software, procedures, databases, and communication technology networks should be implemented to meet the needs of users.

## **LIMITATION & FURTHER RESEARCH**

Banking organizations should invest in and continuously improve their accounting information systems to meet the needs of stakeholders and provide accurate accounting information. This includes upgrading technology, providing employee training, and implementing best practices for data management and reporting. Future research should concentrate on replicability and generalizability by using similar research techniques on a variety of units of analysis and samples. Additional factors such as organizational culture, management support, personality characteristics, e-commerce, motivation, commitment, and leadership merit further investigation. It is critical to design an accurate questionnaire that captures operational activities because it ensures a reliable representation of respondents' experiences. To produce reliable and valuable research results, the questionnaire should effectively depict variations between phenomena and facilitate a clear understanding of respondents' experiences.

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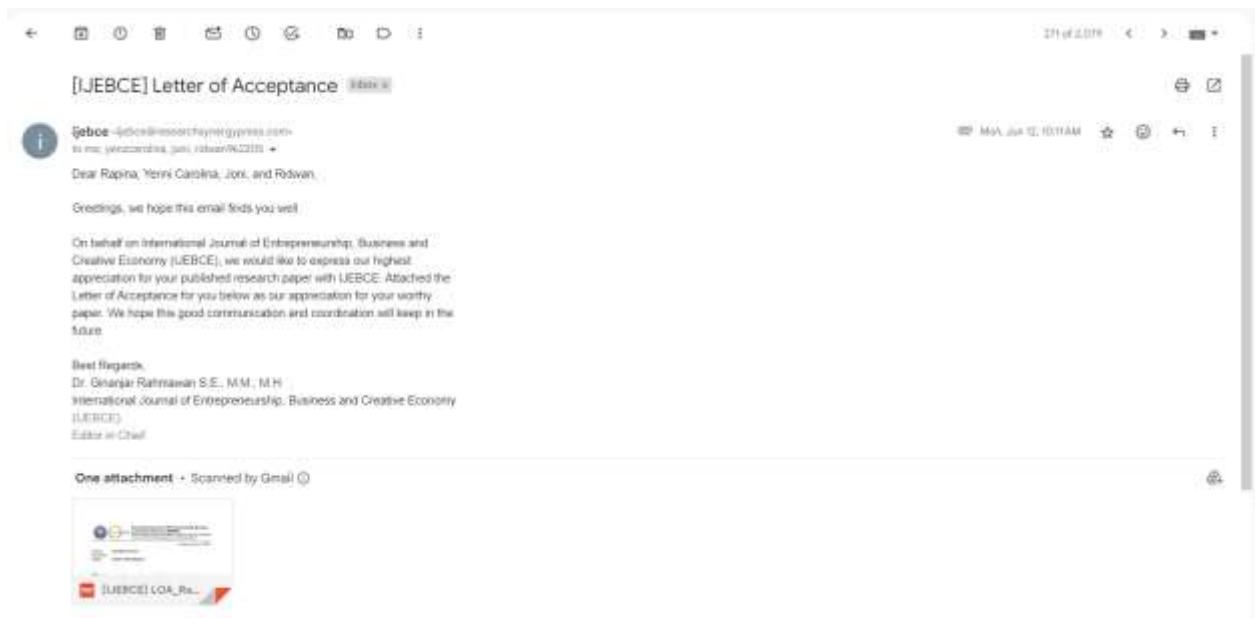


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## 6. Bukti konfirmasi artikel accepted (12 Juni 2023)



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Surakarta, June 12, 2023

Number : 002/IJEBCE/VI/2023  
 Attachment : -  
 Subject : **Letter of Acceptance**

Dear  
 Rapina, Yenni Carolina, Joni, Ridwan  
 Maranatha Christian University, Indonesia

Congratulation! We are pleased to inform you that your paper entitled "Accounting Information System Quality's Effect on Accounting Information Quality" was reviewed, and got positive opinion and recommendation. This paper has been **accepted** for publication at the peer-reviewed journal "**International Journal of Entrepreneurship, Business and Creative Economy (IJEBCE)**" to be published in July Issue 2023.

Sincerely,

**Dr. Ginjar Rahmawan, S.E., M.M., M.H.**  
 Editor-in-Chief  
 International Journal of Entrepreneurship,  
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## 7. Bukti konfirmasi artikel published (31 Juli 2023)

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### Accounting Information System Quality's Effect on Accounting Information Quality

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