

# The Effect of Accounting Information Systems, Internal Control and Organizational Culture on the Quality of Financial Reports at the Taman Rasuna Apartment Management Agency

AMELIA FITRIANI<sup>1</sup>, ARLIS DEWI KURAESIN<sup>2</sup>, SUSI SUSILAWATI<sup>3</sup>

<sup>1, 2, 3</sup> *University Technology Muhammadiyah Jakarta*

**Abstract**— *This study aims to determine and partially analyze the influence of accounting information systems, internal controls and organizational culture on the quality of financial reports at the Taman Rasuna Apartment Management Agency. The distribution of questionnaires or questionnaires was carried out by researchers to 147 samples of employees of the Taman Rasuna Apartment Management Agency consisting of FAD, HRGA, IT and HSE sections. The results showed that there was a partial influence between accounting information systems, internal control and organizational culture on the quality of financial reports at the Taman Rasuna Apartment Management Agency.*

**Indexed Terms**— *Accounting Information Systems, Internal Control and Organizational Culture on the Quality of Financial Reports*

## I. INTRODUCTION

In the development of the 4.0 revolution era, financial reports have developed very quickly, especially in the presentation of information reports. Financial reports are expected to provide clear, easy-to-understand and high-quality information about the activities of an economic entity in one accounting period and serve as detailed guidelines for each operational performance of a government agency. The resulting financial reports must comply with timely principles and are prepared in accordance with applicable accounting standards (Setiawan, 2018).

At present, the quality of financial reports in Indonesia is still low, which is indicated by the results of reporting with detailed recording that has not been carried out or is inaccurate, the process of preparing

reports is not in accordance with the provisions and reporting is inadequate. That way, there are still many financial reports that are not of high quality.

The presentation of accurate and timely financial information is influenced by the accounting information system which is a very important part of increasing company efficiency and supporting competitiveness by providing financial and accounting information to management (Alsarayreh, 2021). This will result in operational activities or activities as well as information generated from an agency that can run effectively and efficiently because there are controls that will be able to control these processes that can produce goals according to what is expected by each company.

The use of accounting information systems to improve the quality of a company's financial reports will work well when it is supported by an adequate internal control system within a company. Increasing the internal control system will have an impact on the accountability of a company's financial management.

The quality of financial reports is also influenced by organizational culture. This is because organizational culture is directly related to financial reporting issues and organizational culture is not formed for a moment, but is formed for years.

This research refers to the research of Sri Ayem and Karlina (2021) which states that the application of organizational culture has no effect on the quality of financial reports. Where in this study the authors added internal control and organizational culture variables.

Based on the description above, the authors are interested in conducting research with the title "The Effect of Accounting Information Systems, Internal Control and Organizational Culture on the Quality of Financial Reports at the Taman Rasuna Apartment Management Board".

## II. REVIEW OF LITERATURE

### A. Accounting Information System

The Accounting Information System according to Diana and Setiawati (2018: 4) is a system for carrying out the process of collecting data and reporting all forms of information that are directly related to all financial transactions in a company.

### B. Internal Control

Krismiaji (2020: 218) explains that internal control is an organizational plan and an important method used to protect assets and can produce accurate and reliable information.

### C. Organizational Culture

According to Syafrida Hafni Sahir, (2022) organizational culture is the glue that unites the organization. Knowing the various types of organizational culture, helps to understand how to shape culture in the organization as the organization develops over time.

### D. Quality of Financial Statements

The quality of financial reports is something that must be considered when compiling reports containing financial information for an organization. The quality of financial reports is said to be good if the information presented in these reports can be understood, and meets the needs of users in making decisions, is free from misleading notions, material errors and is reliable, so that the financial statements can be compared with previous periods.

## III. RESEARCH METHOD

**Design** This study uses a causal research design. The research location is at the Taman Rasuna Apartment Management Board, which is located at JL. HR Rasuna Said – Kuningan Jakarta 12920. Data is obtained by giving questionnaires or questionnaires to respondents. The distribution of questionnaires or

questionnaires was carried out by researchers to employees of the Taman Rasuna Apartment Management Agency. In determining the number of samples the author will use 147 samples from the Taman Rasuna Apartment Management Agency. Questionnaires will be distributed to FAD, HRGA, IT and HSE departments. The data analysis used analysis using the SPSS 25 version.

## IV. RESULT AND DISCUSSION

### A. Respondent Identity

The number of respondents with male gender was 67 respondents or 46% and for respondents with female gender were 80 respondents or 54%. From these data it can be concluded that the majority of respondents were female, 80 respondents or 54% of the total 147 respondents.

Respondents aged under <20 years were 27 respondents or 18%, aged 21-25 years were 34 respondents or 23%, aged >26-30 years were 39 respondents or 27%, aged 31-35 years were 26 respondents or 18%, age > 36 years as many as 21 respondents or 14%. From these data it can be concluded that most of the respondents aged above 26-30 years were 39 respondents or 27% of the total number of respondents who were 147 respondents.

Respondent data based on years of service, namely < 1 year 23 respondents or 16%, 1-3 years 34 respondents or 25%, > 4-6 years 30 respondents or 20%, > 7-9 years 45 respondents or 31%, > 10 years as many as 15 respondents or 20%. from these data it can be concluded that the most respondents with annual turnover as 7-9 years as many as 45 respondents or 31% of the total number of respondents as many as 147 respondents.

Respondents with high school education level were 23 respondents or 16%, D3 were 30 respondents or 20%, S1 were 79 respondents or 54%, and others were 15 respondents or 10%. from these data it can be concluded that most respondents with undergraduate education level were 79 respondents or 54% of the total number of respondents as many as 147 respondents.

B. Validity Test

All statements from the variables of Accounting Information Systems, Internal Control, Organizational Culture and Quality of Financial Statements are valid. This can be shown from all statements having a value of r count > from r table where the use of rtable at the sample level (respondents) is 147 with level (α) = 0.05 or 5% 0.161.

C. Reliability Test

Table 1. Reliability Test

Variabel	Cronbach's Alpha	Standart Cronbach's Alpha	Keterangan
Sistem Informasi Akuntansi (X1)	0,848	0,600	RELIABEL
Pengendalian Internal (X2)	0,921	0,600	RELIABEL
Budaya Organisasi (X3)	0,921	0,600	RELIABEL
Kualitas Laporan Keuangan (Y)	0,903	0,600	RELIABEL

Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

The cronbach alpha value is greater than the cronbach alpha limit value of 0.6. So that all statements relating to the variables of Accounting Information Systems, Internal Control, Organizational Culture and Quality of Financial Statements are reliable.

D. Descriptive Analysis Test

Table 2. Descriptive Analysis Test

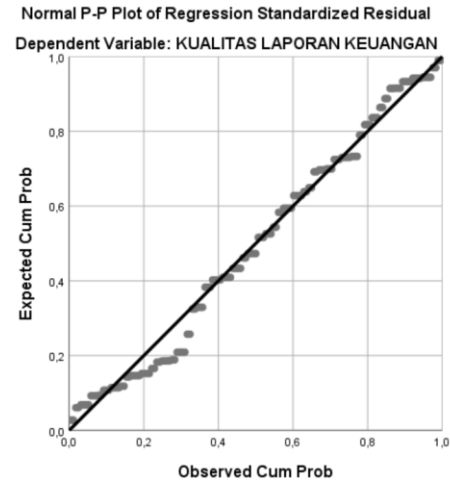
	N	Minimum	Maximum	Mean	Std. Deviation
Sistem Informasi Akuntansi (X1)	147	33	49	41,408	4,172
Pengendalian Internal (X2)	147	65	103	86,388	8,899
Budaya Organisasi (X3)	147	34	60	50,422	5,682
Kualitas Laporan Keuangan (Y)	147	39	65	54,054	5,606

Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

The table above explains that in the Accounting Information System variable, the minimum answer for respondents is 33 and the maximum is 49 with an average total answer of 41.408 and a standard deviation of 4.172. Variable Internal control, the minimum respondent's answer is 65 and the maximum is 103 with an average total answer of 86.388 and a standard deviation of 8.899. Organizational Culture variable, the minimum answer for respondents is 34 and the maximum is 60 with an average total answer of 50.422 and a standard deviation of 5.682. Financial Report Quality Variable, the minimum respondent's answer is 147 and the maximum is 65 with an average total answer of 54.054 and a standard deviation of 5.606.

E. Normality test

Picture 1. P-Plot



Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

Dari hasil uji normalitas menggunakan uji Normal P-Plot diatas dapat dilihat bahwa titik atau data berada didekat atau mengikuti garis diagonalnya, maka dapat dikatakan bahwa data berdistribusi secara normal.

F. Multicollinearity Test

Table 3. Multicollinearity Test

Model	Collinearity Statistics		Keterangan
	Tolerance	VIF	
1. (Constant)			
SISTEM INFORMASI AKUNTANSI	0,367	2,722	Tidak terjadi multikolinieritas
PENGENDALIAN INTERNAL	0,379	2,636	Tidak terjadi multikolinieritas
BUDAYA ORGANISASI	0,362	2,761	Tidak terjadi multikolinieritas

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

Based on the table above, it shows that the variables of Accounting Information Systems, Internal Control and Organizational Culture have a tolerance value greater than 0.10 and VIF has a value less than 10, referring to decision making in the multicollinearity test, it can be concluded that between independent variables there is no symptom of multicollinearity in the model. Regression.

G. Heteroscedasticity Test

Table 4. Heteroscedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1. (Constant)	1,241	0,918		1,352	0,179
SISTEM INFORMASI AKUNTANSI	-0,019	0,034	-	0,074	0,546
PENGENDALIAN INTERNAL	-0,016	0,016	-	0,140	0,298
BUDAYA ORGANISASI	0,051	0,025	0,275	2,006	0,047

a. Dependent Variable: RES2

Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

Based on the table above it can be seen that sig. in each variable is worth more than 0.05 and it can be said that this indicates that there is no heteroscedasticity in the regression model in this study. And the independent variables can be stated that they do not experience heteroscedasticity

H. Linearity Test

1. Linearity Test Results of Accounting Information Systems on the Quality of Financial Statements

Table 5. Accounting Information Systems (Linearity Test)

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
KUALITAS LAPORAN KEUANGAN * SISTEM INFORMASI AKUNTANSI	Between Groups	(Combined)	3.509,468	16	219,342	26,449	0,000
		Linearity	3.112,904	1	3.112,904	375,363	0,000
		Deviation from Linearity	396,564	15	26,438	3,188	0,076
Within Groups			1.078,097	130	8,293		
Total			4.587,565	146			

Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

Based on the significance value from the table above, the significance value (Sig.) = 0.076 is greater than 0.05, which means that there is a significant linear relationship between the Accounting Information System variable (X1) and the Financial Report Quality variable (Y).

2. Linearity Test Results of Internal Control on the Quality of Financial Statements

Table 6. Internal Control (Linearity Test)

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
KUALITAS LAPORAN KEUANGAN * PENGENDALIAN INTERNAL	Between Groups	(Combined)	3.638,009	22	165,364	21,594	0,000
		Linearity	2.753,334	1	2.753,334	359,551	0,000
		Deviation from Linearity	884,675	21	42,127	5,501	0,401
Within Groups			949,555	124	7,658		
Total			4.587,565	146			

Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

Based on the significance value from the table above, the significance value (Sig.) = 0.401 is greater than 0.05, which means that there is a significant linear relationship between the internal control variable (X2) and the financial statement quality variable (Y).

3. Linearity Test Results of Organizational Culture on the Quality of Financial Statements

Table 7. Organizational Culture (Linearity Test)

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
KUALITAS LAPORAN KEUANGAN * BUDAYA ORGANISASI	Between Groups	(Combined)	3.937,559	11	357,960	74,345	0,000
		Linearity	3.822,109	1	3.822,109	793,815	0,000
		Deviation from Linearity	115,450	10	11,545	2,398	0,182
Within Groups			650,006	135	4,815		
Total			4.587,565	146			

Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

Based on the significance value from the table above, the significance value (Sig.) = 0.182 is greater than 0.05, which means that there is a significant linear relationship between Organizational Culture variable (X3) and Financial Report Quality variable (Y).

I. Hypothesis testing

1. Multiple Linear Regression

Table 8. Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,645	1,704		0,965	0,336
SISTEM INFORMASI AKUNTANSI	0,367	0,063	0,274	5,790	0,000
PENGENDALIAN INTERNAL	0,070	0,029	0,112	2,403	0,018
BUDAYA ORGANISASI	0,617	0,047	0,626	13,148	0,000

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN  
Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

The positive regression coefficient value of 0.367 indicates that the Accounting Information System variable has a positive effect on the quality of financial statements.

The positive regression coefficient value of 0.070 indicates that the internal control variable has a positive effect on the quality of financial statements.

The regression coefficient value which is positive is 0.617 indicating that the organizational culture variable has a positive effect on the quality of financial statements.

2. T Test

Table 9. T Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,645	1,704		0,965	0,336
SISTEM INFORMASI AKUNTANSI	0,367	0,063	0,274	5,790	0,000
PENGENDALIAN INTERNAL	0,070	0,029	0,112	2,403	0,018
BUDAYA ORGANISASI	0,617	0,047	0,626	13,148	0,000

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN  
Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

It can be formulated that the research hypothesis states that there is a significant effect of the Accounting Information System on the Quality of Financial Statements. It can be formulated that the research hypothesis states that there is a significant effect of internal control on the quality of financial statements.

3. Correlation Coefficient

Table 10. Correlation Coefficient

Correlations					
		SISTEM INFORMASI AKUNTANSI	PENGENDALIAN INTERNAL	BUDAYA ORGANISASI	KUALITAS LAPORAN KEUANGAN
SISTEM INFORMASI AKUNTANSI	Pearson Correlation	1	.734**	.748**	.824**
	Sig. (2-tailed)		0,000	0,000	0,000
	N	147	147	147	147
PENGENDALIAN INTERNAL	Pearson Correlation	.734**	1	.739**	.775**
	Sig. (2-tailed)	0,000		0,000	0,000
	N	147	147	147	147
BUDAYA ORGANISASI	Pearson Correlation	.748**	.739**	1	.913**
	Sig. (2-tailed)	0,000	0,000		0,000
	N	147	147	147	147
KUALITAS LAPORAN KEUANGAN	Pearson Correlation	.824**	.775**	.913**	1
	Sig. (2-tailed)	0,000	0,000	0,000	
	N	147	147	147	147

\*\* . Correlation is significant at the 0.01 level (2-tailed).  
Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

Based on the table above, it is known that the magnitude of the correlation coefficient (r) between the Accounting Information System variables and the Quality of Financial Statements is 0.824 which can be categorized as very strong. For internal control variables with the Quality of Financial Statements of 0.775 which can be categorized as very strong. And for the Organizational Culture variable with the Quality of Financial Statements of 0.913 which can be categorized as very strong.

4. Coefficient of Determination

Table 11. Coefficient of Determination

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.940 <sup>a</sup>	0,883	0,880	1,939
a. Predictors: (Constant), BUDAYA ORGANISASI, PENGENDALIAN INTERNAL, SISTEM INFORMASI				
b. Dependent Variable: KUALITAS LAPORAN KEUANGAN				

Sumber: diolah SPSS Versi 25 (diolah oleh penulis)

Based on the table above, the R Square value (coefficient of determination) is 0.883. This indicates that simultaneously the variables of Accounting Information Systems, Internal Control and Organizational Culture can only explain 88.3% of the variation in the Quality of Financial Statements variable. While the remaining 11.7% (100% - 88.3%) is influenced by other variables not explained in this study.

CONCLUSION

Based on the results of the research data analysis that has been carried out, the following conclusions are obtained:

1. The Accounting Information System has a positive and significant effect on the Quality of Financial Reports at the Taman Rasuna Apartment Management Agency. This means that if the Implementation of the Accounting Information System is getting better, it will improve the Quality of Financial Reports.
2. Internal control has a positive and significant effect on the quality of financial reports at the Taman Rasuna Apartment Management Agency. This means that if the implementation of internal controls is getting better, it will improve the quality of financial reports.
3. Organizational Culture has a positive and significant effect on the Quality of Financial Reports at the Taman Rasuna Apartment Management Agency. This means that if the Implementation of Organizational Culture is getting better, it will improve the Quality of Financial Reports.

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