

Article History:

Upload: December 30th 2023;

Revision: January 2nd 2024;

Accepted: January 5th 2024;

Available Online: April 10th 2024

Analysis of the Effect of Accounting Information Systems on the Accuracy and Reliability of Financial Statements at Shipping Industry Companies in Surabaya

Gracesheila Florencia Tumbelaka¹, Nurafni Eltivia², Nur Indah Riwijanti³

¹²³State Polytechnic of Malang

gracesheilaflorencia11@gmail.com, nurafni.eltivia@polinema.ac.id,

nur.indah@polinema.ac.id

In the contemporary economic landscape, the indispensability of computerized systems, particularly Accounting Information Systems (AIS), is paramount for effective economic activities. This research addresses the knowledge gap surrounding the impact of AIS on the accuracy and reliability of financial statements in the shipping industry companies in Surabaya, Indonesia. The study employs a causal research design with an associative and quantitative approach, involving 57 participants related to AIS in the shipping industry. Utilizing the Integrative Framework of AIS by Romney and Steinbart (2015) and the Financial Reporting Credibility Theory by Dechow and Dichev (2002), the research aims to provide a comprehensive understanding of the relationship between AIS, accuracy, and reliability of financial statements. The findings reveal a positive correlation between AIS implementation and the quality of financial statements, emphasizing the need for effective AIS integration to enhance financial reporting in Surabaya's shipping industry. These results contribute valuable insights for practitioners, researchers, and management in optimizing AIS to support business sustainability and stakeholder confidence amidst dynamic market changes.

Keywords: Accounting Information Systems (AIS), Financial Statements, Shipping Industry, Accuracy, Reliability

Introduction

In the current economic era, the existence of computerized systems plays a crucial role in facilitating economic activities. Every aspect of economic activity cannot be separated from interaction with the system. Especially in the business realm, accounting information systems (AIS) are an important element that is often encountered (Muniroh, 2021). To empower business activities to compete effectively with competitors, inevitable support is needed such as the existence of information, data, and advances in information technology. As a result, the execution of AIS is a must that cannot be ignored in order to efficiently manage and process data and information that is the basis for business sustainability. Utilizing AIS is crucial for facilitating shift adaptability. in the dynamic business environment (Arza et al., 2021). By simplifying the process

¹Coressponden: Gracesheila Florencia Tumbelaka. State Polytechnic of Malang. Jl. Soekarno Hatta No.9, Jatimulyo, Kec. Lowokwaru, Kota Malang, Jawa Timur 65141. gracesheilaflorencia11@gmail.com

of recording, managing, and analyzing financial data, these systems help companies to make informed strategic decisions. Therefore, the execution of AIS isn't only a technical necessity, but also a significant investment in optimizing company performance and competitiveness in an ever-evolving market.

The shipping industry in Surabaya plays a crucial part in the local and national economy, creating jobs and becoming a pillar of economic growth. This growth is accompanied by the need for accurate and reliable financial information to properly manage the financial aspects of the company. Financial reports are a vital instrument in ensuring transparency and accountability, not only for internal stakeholders such as company management, but also for external parties such as investors, financial institutions, and the government. However, in this context there is a knowledge gap regarding the outcome AIS on the accuracy and reliability of financial reports in shipping industry companies in Surabaya. This phenomenon includes challenges in effective implementation of AIS, harmonious integration with accounting processes, and improving the quality of financial statements as the end result.

The importance of AIS in the context of corporate finance cannot be underestimated, especially with dynamic changes in the business and technology environment. Despite this, there is a lack of in-depth understanding of the extent to which financial statement accuracy and dependability are impacted by AIS in the shipping sector in Surabaya. Some companies may not have fully optimized the potential of AIS or faced certain constraints in integrating it into their accounting systems. Reliance on information technology in the accounting and financial reporting process poses its own challenges, ranging from the selection of an appropriate system to the readiness of human resources in operating it. Differences in scale and complexity between shipping companies can create variations in AIS implementation and its effects on accuracy and reliability of financial statements.

This study draws on the Integrative Framework of AIS (Accounting Information System) by Romney and Steinbart (2015), which highlights the importance of effective integration between AIS and accounting systems. This theory provides a conceptual foundation for the assessment of the positive impact that may be generated through the careful implementation of AIS. In addition, the Financial Reporting Credibility Theory by Dechow and Dichev (2002) provides a theoretical perspective on the aspects that can affect the level of stakeholder confidence in a financial statements company's. By embracing these theories, this study aims to contribute a more comprehensive understanding of the relationship between AIS, accuracy, and reliability of financial statements in the context of shipping industry companies in Surabaya.

Companies need to invest in employee training and development and ensure that the accounting information systems used throughout the organization meet the standards necessary to support efficient operations and financial reporting. Financial reports are the result of recording and summarizing the company's financial data, which needs to be managed and structured properly so that it can be interpreted and analyzed. As part of the strategy to maintain company performance, Shipping Industry Companies in Surabaya Indonesia need to consider the reliability and accuracy of financial reports to support optimal decision making, including adapting effective Accounting Information Systems to deal with changes and uncertainties in the business environment (Erica et al., 2021).

According to Masiaga (2019), an accounting information system is an arrangement involving various documents, communication tools, executives, and reports designed to convert financial data from a company or organization into better financial information. This accounting information system can be measured through three main indicators, namely relevance, usefulness, and procedures. Relevant indicators indicate the extent to which the information produced can contribute significantly to the financial understanding of the company. The usefulness indicator reflects the extent to which the information can be used in planning, controlling, and business operations. In addition, procedures refer to the steps or methods used in processing data and

transactions to provide meaningful insights. In line with this view, Hanafiah dan Zulvia (2018) also explain that The AIS operates as a platform for processing transactions and data to generate actionable insight in the context of planning, controlling, and business operations.

Research conducted by Gusherinsya dan Samukri (2020) at PT CSM Cargo shows that the application of company's financial statements' quality is positively and significantly impacted by AIS. These outcome have positive implications for accounting practices in the company. The implementation of a good and correct AIS can improve the supremacy of financial statements, so that companies can provide accurate and reliable financial information to stakeholders. The proposed recommendations include the issuance of a guidebook related to accounting information systems, socialization of technical instructions on a regular basis, and increased cooperation and communication with related parties. In the context of Shipping Industry Companies in Surabaya Indonesia, analyzing the impact of AIS on accuracy and reliability of financial reports needs to consider the findings of parallel research (Handoko, 2018). Research by Gusherinsya and Samukri can provide a basis for understanding that implementing a good accounting information system in Shipping Industry Companies in Surabaya Indonesia can raise the standard of the financial statements provided by the firm, provide benefits in decision making, and increase stakeholder confidence in the financial information presented.

Furthermore, research conducted by Chairina dan Wehartaty (2019) and Sarwono dan Munari (2022) at the Surabaya City Regional Financial and Tax Management Agency further demonstrates how the quality of financial reporting is positively and significantly impacted by the use of AIS. This suggests that financial reports may typically be produced with higher quality if AIS are understood and put into practice in various sectors, including the government sector. Therefore, Shipping Industry Companies in Surabaya Indonesia can benefit from these findings to continuously improve and enhance their accounting information systems, ensuring the accuracy, precision, and reliability of financial reports presented to stakeholders.

According to Masiaga (2019), An AIS is made up of several parts that work together to gather, process, store, and distribute data in order to help with oversight and deciding inside a company. Because it represents the variety of knowledge demands that those consumers have, the information flow in this system is crucial. Furthermore, the effectiveness of municipal governments is closely impacted by AIS. According to Juwita (2018), AIS greatly improve the accuracy of financial statements as well as to having a favorable effect. Based on empirical experience, government entities may enhance the quality of their financial statements by putting in place an effective accounting information system. Thus, it can be said that there is a strong and positive correlation between the accuracy of financial statements and the AIS. The provisional hypothesis that the AIS influences the Quality of Financial Statements (H1) can be developed based on earlier research.

AIS is an integral part of any organization that plays a role in compiling, recording, and presenting financial information. In the context of Shipping Industry Companies in Surabaya, the availability of accurate and reliable financial information is crucial for managerial stakeholder trust and decision-making, including investors, financial analysts, and other interested parties (Pohan, 2021). This study aims to examine the connection between Surabaya's shipping industry companies' use of AIS and the level of accuracy and reliability of their financial statements. In an increasingly complex and technology-driven business era, companies need to understand the outcome of AIS on the quality of financial reporting. By identifying its influence, Shipping Industry Companies in Surabaya may enhance their financial statements' quality by making the most of AIS, which in turn can support business sustainability, stakeholder confidence, and the company's ability to adapt to market and regulatory changes. This research can provide valuable insights for practitioners, researchers, and management of Shipping Industry Companies in Surabaya to understand and improve the effective use of AIS in the context of financial reporting.

Methods

This research seeks to evaluate Accounting Information Systems' (AIS) impact on the accuracy and reliability of financial reports at Shipping Industry Companies in Surabaya. The research design chosen is causal research with associative methods and quantitative approaches. The population that is the subject of this research is employees and leaders who are directly related to the Accounting Information System at PT PAL Indonesia using probability sampling techniques. The sample obtained for this study was 57 people. These 57 people make up 95% of the employees and leaders related to AIS at PT PAL Indonesia. Through the distribution of questionnaires to work unit members concerning the AIS and the Quality of Financial Statements, primary data was gathered. Descriptive hypothesis testing is used to test hypotheses. The broad hypothesis that the AIS influences the Quality of Financial Statements (H1) was tested statistically in this study using a straightforward linear regression analysis test.

The hypothesis testing process is carried out by contrasting the t-table with the t-statistic or by checking the significance. Research hypothesis acceptance occurs when the significance value is less than 0.05 (Wati, 2018). In addition, this study will apply simple linear regression analysis to assess the extent to which Accounting Information Systems affect the Quality of Financial Statements at PT PAL Indonesia. The collected data will be analyzed quantitatively to gain a deeper understanding of the relationship between the variables under study. Thus, through the causal approach and associative method, this research is expected to make a significant contribution to the understanding of the effect of AIS on the accuracy and reliability of financial reports at PT PAL Indonesia. The relationship between these concepts needs to be illustrated in a conceptual framework diagram, as shown in the following figure.

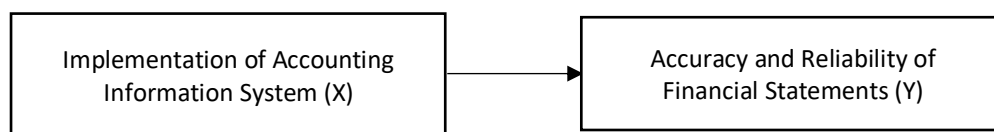


Figure 1. Conceptual Framework

Table 1. Operational Definition of Variables: Independent & Dependent Variable

Variable	Variable Definition	Question Indicator	Measurement scale
Accounting Information System (X)	According to Masiaga (2019), an accounting information system is an arrangement involving various documents, communication tools, executives, and reports designed to convert financial data from a company or organization into better financial information.	Accounting Information Systems are effectively implemented in this company.	Likert
		The utilization of technology in accounting information systems supports company performance.	
		The accounting information system provides accurate and relevant information.	
		Company employees receive adequate training in the use of the system.	
		The integration of the accounting information system with the company's business processes is going well.	
Accuracy and Reliability of Financial Statements (Y)	Ketepatanwaktuan merupakan salah satu dalam karakteristik nilai informasi yang harus dipenuhi agar laporan keuangan yang disajikan relevan dalam pembuatan laporan keuangan. (Suwardjono, 2005)	The financial statements presented are accurate	Likert
		The information in the financial statements can be trusted	
		Financial statements provide a clear picture	
		Financial information is in accordance with the real situation	
		Timeliness of presentation of financial statements	

Source: Data processed by the author, 2023

Results

Descriptive Statistical Analysis

Through the use of the Min, Mean, and Max values, this analysis provides a description of the research variables. Data processing using SPSS 26 and the results are:

Table 2. Descriptive Statistical Analysis Results

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Implementation of AIS (X1)	57	12,00	25,00	19,9649	2,97588
Accuracy and Reliability of Financial Statements (Y)	57	11,00	25,00	20,2807	3,21133
Valid N (listwise)	57				

Source: Data processed by the author, 2023

Considering the outcomes of the analysis above, the Accounting Information System (X1) instrument obtained a minimum value of 12 with a maximum of 25 and an average of 19.9649, which means that respondents tend to agree and instrument item X1 is related to instrument Y well with a standard deviation of 2.97588.

Validity Test

A significance level or probability value of 0.05 is used in this explanation's validity test. Consequently, the p-value (the probability that the relationship occurs by chance) should be less than or equal to 0.05 in order to consider a relationship genuine. The formula $df = n - 2$ is utilized to get the degrees of freedom (df). Since there are 57 samples in this example, ($df = 57 - 2 = 55$) is the result. Furthermore, the value of the significance level is 0.2609, presumably referring to the critical value that the Pearson correlation value must overcome to declare significance. In other words, The association between the measured instruments is significant and instrumentally valid if the p-value of the Pearson correlation validity test result is less than 0.05 and the correlation value is greater than 0.2609.

Table 3. Validity Test of Variable X Implementation of Accounting Information Systems Correlations

		X.1	X.2	X.3	X.4	X.5	Implementation of AIS
X.1	Pearson Correlation	1	,619**	,656**	,519**	,727**	,854**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	57	57	57	57	57	57
X.2	Pearson Correlation	,619**	1	,731**	,424**	,540**	,799**
	Sig. (2-tailed)	,000		,000	,001	,000	,000
	N	57	57	57	57	57	57
X.3	Pearson Correlation	,656**	,731**	1	,442**	,686**	,847**
	Sig. (2-tailed)	,000	,000		,001	,000	,000
	N	57	57	57	57	57	57
X.4	Pearson Correlation	,519**	,424**	,442**	1	,570**	,741**
	Sig. (2-tailed)	,000	,001	,001		,000	,000
	N	57	57	57	57	57	57
X.5	Pearson Correlation	,727**	,540**	,686**	,570**	1	,858**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	57	57	57	57	57	57
Implementati on of AIS	Pearson Correlation	,854**	,799**	,847**	,741**	,858**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	57	57	57	57	57	57

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

Source: Data processed by the author, 2023

eCo-Buss

Table 4. Validity Test of Variable Y Accuracy and Reliability of Financial Statements Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Accuracy and Reliability of Financial Statements
Y.1	Pearson Correlation	1	,855**	,769**	,759**	,724**	,932**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	57	57	57	57	57	57
Y.2	Pearson Correlation	,855**	1	,739**	,821**	,666**	,929**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	57	57	57	57	57	57
Y.3	Pearson Correlation	,769**	,739**	1	,568**	,665**	,848**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	57	57	57	57	57	57
Y.4	Pearson Correlation	,759**	,821**	,568**	1	,618**	,864**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	57	57	57	57	57	57
Y.5	Pearson Correlation	,724**	,666**	,665**	,618**	1	,828**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	57	57	57	57	57	57
Accuracy and Reliability of Financial Statements	Pearson Correlation	,932**	,929**	,848**	,864**	,828**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	57	57	57	57	57	57

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

Source: Data processed by the author, 2023

The Accounting Information System (X) and Accuracy and Reliability of Financial Statements (Y) instruments had a correlation which either surpassed or was equal to the specified value, which was 0.2609, according to the validity test findings. This assertion indicates that each of the ten statement items examined satisfies the validity standards, meaning that the instruments used to measure these instruments are deemed legitimate. The presence of a noteworthy connection beyond a specific threshold signifies the instrumental reality of the relationship among the AIS instrument and the Reliability of Financial Statements. Therefore, these results provide confidence that the measurement instruments used to measure these two instruments are reliable and in accordance with the research objectives.

Reliability Tests

Reliability test, like Cronbach's Alpha, are techniques to evaluate how consistent and dependable a measuring tool is. The degree of correlation between the instrument's items is measured by the Cronbach's Alpha computation. In this case, reliability is deemed adequate if, at the 5% significance level, the computed r value (the alpha coefficient obtained from the computation) is greater than the r table value.

Table 5. Reliability Test of X and Y Variables Reliability Statistics

Cronbach's Alpha	N of Items
,942	10

Source: Data processed by the author, 2023

The total number of respondents or N value employed in the variable X reliability test Application of Accounting Information Systems is 57 people. In looking at the reliability value as measured by Cronbach's Alpha, the result is 0.942 for this variable, with a total of 10 items. The measuring instrument's acceptable degree of reliability is shown by the Cronbach's Alpha value of 0.942, which is deemed greater when compared to the r table value of 0.632 at a significance level of 5%.

Normality Test

The research data was tested to measure the normality of the data distribution level in the regression model using the One-Sample Kolmogorov- Smirnov Test. The following test results were obtained :

**Table 6. Normality Test
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,79675238
Most Extreme Differences	Absolute	,120
	Positive	,120
	Negative	-,115
Test Statistic		,120
Asymp. Sig. (2-tailed)		,150 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Data processed by the author, 2023

The Kolmogorov Smirnov normality test findings indicate that the Asymp. Sig. (2-tailed) value is 0.150 > 0.05. Consequently, it may be said that the residual value has a normal distribution.

Heteroscedasticity Test

Conducted to determine the results of the variable calculation test in one regression model, whether the difference between the observed value and the predicted value shows the same variance. In this study, the test is applied through observing the results of the scatterplot graph that describes the predicted value of a variable through SRESID as the residual. Another method that can be applied is through the Glejser test which is carried out to regress the absolute value of the independent variable residuals. Here are the test results:

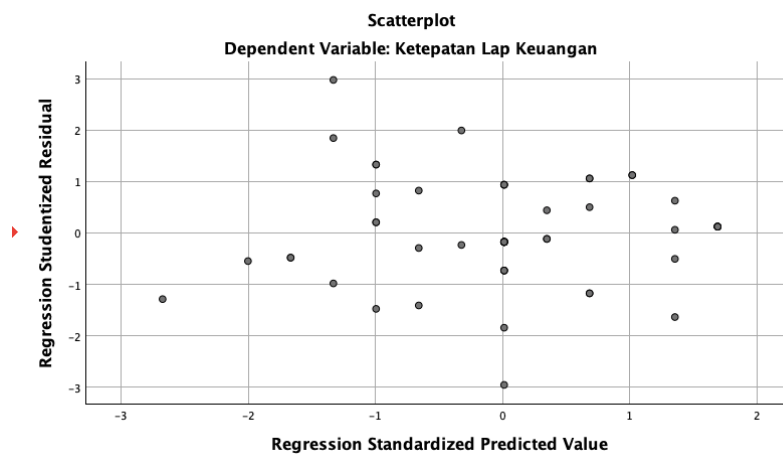


Figure 2. Scatterplot Test Graph

Source: Data processed by the author, 2023

There is no heteroscedasticity since the test results show that the coordinate points aren't related and don't form a regular pattern.

Hypothesis Test

Sugiyono (2019: 99) says that hypothesis test was a short-term response to the statement of a question-shaped study problem. It is called temporary because the new answers are presented not predicated on information received during data gathering, but on relevant theories. The following tests are applied in this study :

Simple Regression Analysis

By utilizing SPSS version 26 statistical software, regression output is obtained that describes the correlation between the degree of correctness and dependability of financial reporting and AIS at PT PAL Indonesia, as shown in the following table :

**Table 7. Entered Variables Table
Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	Implementation of AIS ^b		. Enter

a. Dependent Variable: Accuracy and Reliability of Financial Statements

b. All requested variables entered.

Source: Data processed by the author, 2023

The table presented regarding Variables Entered/Removed explains the variables included and removed in the regression analysis. In this context, the variable included as an independent variable is the Application of AIS, while the Accuracy and Reliability of Financial Statements variable is the dependent variable. The method used in this analysis is the enter method, which means that all requested variables have been included in the regression model without special selection.

**Table 8. Model Summary Table
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,829 ^a	,687	,681	1,81301

1. Predictors: (Constant), Implementation of AIS

b. Dependent Variable: Accuracy and Reliability of Financial Statements

Source: Data processed by the author, 2023

The Model Summary table provides an overview of the size of the regression model's connection between the independent and dependent variables. The degree of relationship between the two variables is shown by the correlation value (R) of 0.829. The coefficient of determination (R Square) of 0.687 indicates that 68.7% of the variation in the dependent variable (Accuracy and Reliability of Financial Statements) the independent variable can be used to explain (Application of Accounting Information Systems). In other words, although the relationship between the two variables is not strong, the Accounting Information System Implementation variable contributes 68.7% to the observed variation in the Accuracy and Reliability of Financial Statements variable.

**Table 9. ANOVA Table
ANOVA^a**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	396,723	1	396,723	120,694	,000 ^b
Residual	180,786	55	3,287		
Total	577,509	56			

a. Dependent Variable: Accuracy and Reliability of Financial Statements

b. Predictors: (Constant), Implementation of AIS

Source: Data processed by the author, 2023

The ANOVA table displays the findings of the regression model's significance test between the variables Accuracy and Reliability of Financial Statements (Y) and Accounting Information

eCo-Buss

System Implementation (X). At the extremely low significance level of 0.000, the computed F value is 120.694. The p-value shows statistical significance for this regression model at a significance level of 0.05. Thus, the AIS Implementation variable has a substantial impact on the accuracy and reliability of financial statements. This model may be trusted to forecast the variable quality of financial statements with a low degree of relevance.

Table 10. Coefficient Table
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2,424	1,643		1,475	,146		
Implementat ion of AIS	,894	,081	,829	10,986	,000	1,000	1,000

a. Dependent Variable: Accuracy and Reliability of Financial Statements

Source: Data processed by the author, 2023

Simple regression analysis in table 10 shows the relationship between the variable Accounting Information System Implementation (X) and the dependent variable Accuracy and Reliability of Financial Statements (Y). In the regression equation :

$$Y = a + bX$$

$$Y = 2,424 + 0,894X$$

The resulting constant (a) is 2.424, which indicates that the Accuracy and Reliability of Financial Statements can still increase by the constant value even though the AIS is zero. The coefficient (bX) has a positive value of 0.894, which indicates that each increase of one score for the AIS If all other factors remain constant, there will be a 0.894 improvement in the accuracy and reliability of financial statements. The AIS is said to have a favourable impact based on this positive coefficient. This implies that the more widely the accounting information system is used, the higher the level of Accuracy and Reliability of Financial Statements.

Descriptive Hypothesis Test

Descriptive Hypothesis Test to assess whether the AIS at PT PAL Indonesia has been operating effectively or not.

Table 11. Descriptive Hypothesis Test of Accounting Information System (X)

Statement	Answers					Total
	Strongly Disagree	Disagree	Moderately Agree	Agree	Strongly Agree	
1.	0	0	12	29	16	57
2.	0	1	5	29	22	57
3.	0	1	10	33	13	57
4.	0	3	19	24	11	57
5.	0	2	13	33	9	57
Total	0	7	59	148	71	285

Source: Data processed by the author, 2023

Based on the testing stages from Table 11, namely descriptive hypothesis testing, so :

$$Percentage = \frac{\text{Total Score Agree and Strongly Agree}}{\text{Total Overall Score}} \times 100\%$$

$$Percentage = \frac{219}{285} \times 100\%$$

$$Percentage = 76,8\%$$

By dividing the total score indicating the level of agree and strongly agree with the total overall score, it can be concluded that the AIS at PT PAL Indonesia is operating well. This percentage reaches 76.8%, which is in the range of 76%-100% according to the Accounting Information System Classification Table.

eCo-Buss

Table 12. Descriptive Hypothesis Test of Accuracy and Reliability of Financial Statements (Y)

Statement	Answers					Total
	Strongly Disagree	Disagree	Moderately Agree	Agree	Strongly Agree	
1.	0	1	11	33	12	57
2.	0	1	8	29	19	57
3.	0	2	7	32	16	57
4.	0	2	13	26	16	57
5.	0	0	11	31	15	57
Total	0	6	50	151	78	285

Source: Data processed by the author, 2023

Based on the testing stages from Table 12, namely descriptive hypothesis testing, so :

$$Percentage = \frac{\text{Total Score Agree and Strongly Agree}}{\text{Total Overall Score}} \times 100\%$$

$$Percentage = \frac{229}{285} \times 100\%$$

$$Percentage = 80,3\%$$

By dividing the total score indicating the level of agree and strongly agree with the total overall score, it can be concluded that the Accuracy and Reliability of Financial Statements at PT PAL Indonesia operates well. This percentage reaches 80.3%, within the range of 76%-100% in accordance with the Financial Report Accuracy and Reliability Classification Table.

Discussion

An accounting information system consists of a combination of physical and non-physical subsystems or components that are integrated, cooperatively processing financial transaction data into financial information. Information about a company's financials is gathered, processed, and reported using accounting information systems. The process of implementing an accounting information system involves a variety of tasks, information, records, and technological tools intended to gather, process, and provide information to decision-makers both inside and outside the company. General goals of the use of accounting information systems include the following: organizing and processes for internal control are implemented, routine reports are prepared, regular organizational activities are supported, and the decision-making process is supported.

A company's periodic financial picture is provided by its financial statements, which are the end product of the accounting cycle. The historical character of financial statements allows them to represent the company's prior financial situation and performance metrics. Financial statements comprise a balance sheet, an income statement, statements of changes in financial position, notes, and additional reports and supporting documentation that are essential components of the financial statements. Financial statements are a component of the financial reporting process. Regarding reports on the financial situation and transactions executed and recorded by a reporting business, the quality of financial statements is relevant. Understandability, relevance, dependability, and comparability are the requirements for acceptable financial statements as stated in the 2015 Statement of Financial Accounting Standards (PSAK) No. 1.

This study aims to analyze the effect of Accounting Information Systems on the Accuracy and Reliability of Financial Statements at PT PAL Indonesia. Data were obtained through the distribution of questionnaires to 57 respondents, including employees and leaders who are directly related to the Accounting Information System in the company. Respondent characteristics involve various parameters, including gender, education level, job title, and length of service in the company. From the data on respondent characteristics, the majority of respondents are male (50.87%). The majority of respondents have S1 education (61.40%) and occupy positions as accounting staff (47.63%). Most respondents have worked for PT PAL Indonesia for more than 10 years (56.14%).

This hypothesis study aims to determine the relationship between the Timeliness and Reliability of Financial Statements (Y) at PT PAL Indonesia and the Accounting Information System Implementation variable (X). The findings of the validity test indicate that the p-value is below the significance threshold (0.05) and that the correlation between variables X and Y is higher than the given value (0.2609). H1 is approved whereas H0 is refused. These findings show that the timeliness and dependability of financial statements are positively and significantly correlated with the adoption of accounting information systems. At the 5% significance level, the findings of the Cronbach's Alpha reliability test indicate a higher r table value of 0.632. H1 is approved whereas H0 is refused. The findings suggest that the instruments employed to assess the implementation of AIS and the punctuality and dependability of financial statements has a satisfactory degree of dependability. The findings of the normality test indicate that the Asymp. Sig (2-tailed) value is 0.150, which is larger than 0.05. In contrast to H1, H0 is allowed. The data is regularly distributed, according to this finding.

The estimated F value is higher than the F table value, indicating that the regression model is statistically significant, according to the findings of the regression analysis. This finding demonstrates that the accuracy and reliability of financial statements are significantly improved by the application of accounting information systems. According to the findings of the descriptive hypothesis test, 76.8% of respondents agreed or strongly agreed with the Accounting Information System, while 80.3% agreed or strongly agreed with the Accuracy and Reliability of Financial Statements. According to the categorization, both percentages fall between 76% and 100%, indicating that both are performing well. H0 is thus denied, but H1 is approved. Therefore, it can be said that the use of accounting information systems significantly and favorably affects the accuracy and reliability of financial statements at PT PAL Indonesia, and both are doing well.

The findings of this investigation are in line with earlier research by Gusherinsya dan Samukri (2020), which indicates that AIS improve the caliber of financial accounts. The application of an accurate and sound AIS can enhance the caliber of the business's financial accounts, according to research conducted by PT CSM Cargo. In summary, PT CSM Cargo has successfully implemented the AIS, and the caliber of their financial statements is regarded as good. It follows that there is a beneficial and noteworthy impact of the AIS on the caliber of financial statements. In order to reduce mistake risk and enhance the quality of financial statements, the firm must also cooperate and communicate better with management and connected parties.

Conclusion

The validity test analysis shows that the Accounting Information System (X) and Accuracy and Reliability of Financial Statements (Y) variables have a correlation above the predetermined critical value of 0.2609, indicating that all 10 statement items tested meet the validity requirements. In the reliability test, the Cronbach's Alpha value for variables X (Application of Accounting Information Systems) and Y (Accuracy and Reliability of Financial Statements) is 0.942. This value is considered acceptable because it exceeds the critical value at the 5% significance level or 0.632. The results of the Kolmogorov Smirnov normality test show that the value of Asymp. Sig. (2-tailed) is $0.150 > 0.05$, namely the residual value is normally distributed.

Simple regression analysis shows that the Accounting Information System Implementation variable (X) contributes 68.7% to the observed variation in the Accuracy and Reliability of Financial Statements variable (Y). The ANOVA test results show that the regression model is statistically significant with a significance level of 0.000. The regression coefficient for variable X is positive (0.894), indicating that the higher the level of application of accounting information systems, the higher the level of Accuracy and Reliability of Financial Statements. Thus, the hypothesis that accounting information systems have a positive influence on the Accuracy and Reliability of Financial Statements can be accepted. Descriptive hypothesis testing shows that the

Accounting Information System at PT PAL Indonesia operates well, with a percentage of 76.8%, while the Accuracy and Reliability of Financial Statements reaches 80.3%. These results support the conclusion that the implementation of Accounting Information Systems contributes positively to the quality of financial statements in these companies.

Suggestion

As a recommendation, this study suggests that companies continue to improve cooperation and communication with related parties, ensure effective implementation of AIS, and pay special attention to aspects of relevance, usefulness, and procedures in data processing and transactions. Overall, this study provides valuable insights for practitioners, researchers, and management of PT PAL Indonesia to understand and improve the effectiveness of using accounting information systems in the context of financial reporting.

References

- Arza, O., Syafitri, Y., & Meyla, D. N. (2021). Pengaruh Sumber Daya Manusia, Penerapan Standar Akuntansi Pemerintahan Dan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Pada *Pareso Jurnal*. <http://www.ejournal-unespadang.ac.id/index.php/PJ/article/view/364>
- Chairina, F., & Wehartaty, T. (2019). PENGARUH PENERAPAN SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN PADA BPKPD KOTA SURABAYA. *JURNAL AKUNTANSI KONTEMPORER (JAKO)*, 11(1), 31–39.
- Gusherinsya, R. (2020). PENGARUH PENERAPAN SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN. In *JURNAL AKUNTANSI* (Vol. 9, Issue 1). <http://ejournal.stiemj.ac.id/index.php/akuntansi58>
- Hanafiah, F., & Zulvia, D. A. (2018). *ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KINERJA SISTEM INFORMASI AKUNTANSI (SIA) DI PT. CIPTA NIAGA SEMESTA*.
- HANDOKO, Y. (2018). *ANALISIS PENGARUH PEMANFAATAN TEKNOLOGI INFORMASI DAN SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN Studi repository.stei.ac.id*. <http://repository.stei.ac.id/id/eprint/7360>
- Juwita, R. (2013). Pengaruh Implementasi Standar Akuntansi Pemerintahan dan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan. *TRIKONOMIKA*, 12(2), 201. <https://doi.org/10.23969/trikonomika.v12i2.480>
- Masiaga, N. (2019). Pengaruh Sistem Informasi Akuntansi, Ukuran Kinerja Keuangan Dan Otoritas Pengambilan Keputusan Terhadap Akuntabilitas Kinerja. *Gorontalo Accounting Journal*, 2(1), 11–21.
- Muniroh, K. (2021). *PENGARUH TINGKAT PENDIDIKAN, PEMAHAMAN AKUNTANSI, DAN KETERANDALAN TERHADAP KUALITAS LAPORAN KEUANGAN*. repository.unida.ac.id. <http://repository.unida.ac.id/1981/>
- Paranoan, N., Tandirerung, C. J., & ... (2019). Pengaruh pemanfaatan teknologi informasi dan kompetensi sumber daya manusia terhadap efektivitas sistem informasi akuntansi. ... *Nabelo: Jurnal Akuntansi* <http://jurnal.untad.ac.id/jurnal/index.php/jan/article/view/13481>
- Pohan, A. I. Y. (2021). ... *Informasi Akuntansi, Pemanfaatan Teknologi Informasi, Kapasitas Sumber Daya Manusia, Pengendalian Internal Terhadap Ketepatanwaktuan Pelaporan Keuangan* digilib.yarsi.ac.id. <http://digilib.yarsi.ac.id/id/eprint/11524>
- Sarwono, N. R. U., & Munari, M. (2022). Pengaruh Penerapan Sistem Informasi Akuntansi, Sistem Pengendalian Internal, dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan dengan Good Governance Sebagai Variabel Pemoderasi. *J-MAS (Jurnal Manajemen Dan Sains)*, 7(2), 616. <https://doi.org/10.33087/jmas.v7i2.500>

- Triyani, Z. (2018). *Pengaruh Sistem Informasi Akuntansi dan Sistem Pengendalian Intern terhadap Kualitas Laporan Keuangan Daerah (studi pada Dinas kota Bandar Lampung dan* digilib.unila.ac.id. <http://digilib.unila.ac.id/33735>
- Wijayanti, R. F. (2021). *Pengaruh Kualitas Sumber Daya Manusia, Sistem Pengendalian Internal, dan Sistem Informasi Akuntansi Terhadap Keberhasilan Penerapan SAP Berbasis Akrual* etheses.iainmadura.ac.id. <http://etheses.iainmadura.ac.id/id/eprint/1829>
2331-4646-1-SM. (n.d.).
- Dodopo, Y., Jullie,), Sondakh, J., Jantje,), & Tinangon, J. (n.d.). *PENGARUH KOMITMEN ORGANISASI*.
- Marlin Ala, H., & Kristen Arta Wacana, U. (2020). Faktor-Faktor Yang Mempengaruhi Keterandalan Pelaporan Keuangan Daerah Kota Kupang Factors That Influence the Reliability of Financial Reporting in the City of Kupang. In *EKOPEM | Jurnal Ekonomi Pembangunan* (Vol. 5, Issue 1). Online.
- Megasiwi, I. A., & Adi, P. H. (2020). FAKTOR - FAKTOR YANG MEMPENGARUHI KETERANDALAN DAN KETEPATWAKTUAN PELAPORAN KEUANGAN PEMERINTAH DAERAH. *Jurnal Akuntansi Bisnis*, 13(1). <https://doi.org/10.30813/jab.v13i1.1898>