

# The Influence of Accounting Understanding and Use of Accounting Information Systems on The Quality of Financial Statements

## (Case Study PT Glostar Indonesia I Sukabumi)

\*Amelia Fatmawati<sup>1</sup>, Dhea Lestari Noor Putri<sup>2</sup>, Pace Riansyah STH<sup>3</sup>, Fitri Mareta<sup>4</sup>

<sup>1</sup>Nusa Putra University, Sukabumi, Indonesia

<sup>2</sup>Nusa Putra University, Sukabumi, Indonesia

<sup>3</sup>Nusa Putra University, Sukabumi, Indonesia

<sup>4</sup>Nusa Putra University, Sukabumi, Indonesia

\*Corresponding author. E-mail: [amelia.fatmawati\\_ak18@nusaputra.ac.id](mailto:amelia.fatmawati_ak18@nusaputra.ac.id)

### ABSTRACT

The purpose of this study is to ascertain the effect of concurrently comprehending accounting and accounting information systems on the financial quality reports produced by PT Glostar Indonesia I Sukabumi. This study employs quantitative methodologies. The saturation sampling method is used to collect samples in this substance. As a result, the survey sampled all 51 finance department workers of PT Glostar Indonesia I Sukabumi. Primary and secondary data were analyzed in this study. This research collected data through the distribution of questionnaires. The analytical approach employed is descriptive statistical analysis in conjunction with a classical hypothesis test. Multiple regression is used to evaluate the hypothesis. When t-values of 5.097 and 7.236 with a probability level (sig) of 0.000 are compared to t-table at = 0.05, it means that t-value > t-table and sig 0.05, namely 1.293 and 0.000 0.05. Meanwhile, comprehending accounting and utilizing accounting information systems concurrently has a beneficial effect on the quality of financial reports when the computed F value is more than the F table value (19.311 > 2.79), with a significance level less than 0.05, or 0.000.

**Keywords:** *Understanding of Accounting, Utilization of Accounting Information Systems, Quality of Financial Reports.*

### 1. INTRODUCTION

Financial statements are the most significant accounting information that regulates all firm economic activity [1]. Many firms do not recognize the relevance of financial statements for companies. Financial reports are a systematic description of an entity's financial situation and financial performance and constitute one of the financial communication channels between firm management and stakeholders [2]. Financial statements serve as a guide for decision-making; they must incorporate qualitative characteristics that support the degree of quality of the information contained within, allowing financial statement users to make informed judgments.

The quality of financial accounts refers to the extent to which they convey accurate and truthful information. [3]. The quality of financial statements is helpful as a basis for making economic decisions for interested parties [4]. The financial accounts of a business must be of high quality for the business to make sound judgments. As a result, public companies are required to issue and present financial statements as a means of demonstrating their accountability for financial statement management. Achieving this goal takes someone who understands and can take advantage of the accounting information system to collect data and provide accurate and timely company financial information so that the financial statements presented and reported will be of high quality.

Understanding accounting is a person's capacity to recognize and understand accounting. People who understand accounting are intelligent and thoroughly understand the accounting process.

A person's grasp of the process of documenting financial transactions, categorizing, summarizing, reporting, and interpreting financial data can be used to determine this degree of accounting knowledge. As a result, it can be stated that to produce quality financial reports, the persons who perform the duty of assembling financial statements must understand and understand how the accounting process and execution is carried out by referring to the applicable requirements.

PT Glostar Indonesia I Sukabumi is a private company engaged in sports retail, especially shoes; this company employs approximately 31,000 employees, both permanent and contract employees. In managing its financial statements, PT Glostar Indonesia I Sukabumi is assisted by an internal audit team as the company's internal supervisory team that helps the company prepare quality and reliable financial reports. Internal audit's duty in this instance is to provide advisory services and to ensure the accuracy of financial information, particularly financial reports (review of accounting operations and presentation of financial statements).

However, although an internal audit team checks the quality of PT Glostar Indonesia I Sukabumi financial reporting, there are still fundamental errors, namely errors in recording and reconciling (matching) reports errors in writing decimals, frequent mistakes in calculating inventory. Errors in the collection and data processing for the purpose of preparing financial statements, Accounting estimates that are not reasonable as a result of negligence or misreading of facts, as well as errors in the application of accounting rules about quantities, classifications, presentation techniques, and disclosure.

Based on these problems, after conducting a preliminary investigation on the validity of PT Glostar Indonesia I Sukabumi's financial statements, It was discovered that these mistakes were created by workers of PT Glostar Indonesia I Sukabumi's lack of accounting understanding and usage of the accounting information system, which surely impacted the degree of quality. The financial statements reported and presented by PT Glostar Indonesia I Sukabumi are not high quality because the information presented is inaccurate. Financial reporting should provide helpful information for investors, creditors, and other users. As a result, management information must be helpful and

accessible to all information contained in a financial report.

Numerous research has been conducted to determine the aspects that influence the quality of financial reports. According to past studies, practical knowledge of accounting has a large beneficial impact on the financial reporting quality of municipal governments. Regional financial accounting information systems have had no noticeable beneficial effect on the quality of financial reporting by local governments. Internal audit has a measurable positive effect on the quality of financial reports provided by municipalities.

While the prior research shows that all independent variables derived simultaneously (simultaneously) have a beneficial influence on the financial statement's quality. The existence of differences in the results of the research obtained makes the authors interested in conducting a re-examination of the elements affecting the quality of financial reporting "The Effect of Accounting Understanding and Utilization of Accounting Information Systems on the Quality of Financial Statements at PT Glostar Indonesia I Sukabumi."

### ***1.1. Scope of problem***

The influence of comprehending accounting and PT Glostar Indonesia I Sukabumi's the study's limitation is the effect of accounting information systems on the accuracy of financial reporting, based on the background and problem formulation given previously.

## **2. LITERATURE REVIEW**

### ***2.1. Accounting Understanding***

Understanding accounting is a person's capacity to recognize and understand accounting. People who understand accounting are intelligent and thoroughly understand the accounting process. Someone's comprehension of the process of documenting financial transactions, aggregating, summarizing, reporting, and evaluating financial data can be used to determine this level of accounting knowledge. Accounting Process

The stages in the accounting process include the following:

- 1) Recording (Recording). At this stage, every financial transaction is recorded chronologically and systematically in a certain period in a book or several books called journals.
- 2) Grouping (Classification). At this stage, the activities that have been recorded are grouped according to the existing account

- groups, namely groups of accounts (assets), liability accounts (liabilities), equity accounts (equities), income accounts (revenues), and expense accounts (expenses).
- 3) Summarizing. At this stage, the activity of compiling values for each account is presented in the form of balances for each debit and credit side, even in only ratios.
  - 4) Reporting (Reporting). At this stage, the activity of compiling a summary of the summary results is carried out. Reports are prepared systematically to be understood and can be compared and presented in full (Full Disclosure).
  - 5) Interpretation (Analyzing). This stage continues the technical accounting process, namely, reading financial statements through specific tools and formulas so that an organization's economic performance, position, and changes can be known.

As a result of the preceding discussion, it is possible to deduce that the steps of the accounting process include recording financial transactions, grouping, summarizing, reporting, and interpreting financial data. This explanation serves as a reference for the author in measuring indicators regarding accounting understanding in this study.

## **2.2. Utilization of Accounting Information Systems**

AIS is a piece of software that collects, stores, and analyzes data to generate information for decision-makers [5]. This category includes individuals, procedures and instructions, data, software, information technology infrastructure, internal controls, and security measures.

## **2.3. Components of Utilization of Accounting Information Systems**

In this study, to measure accounting information systems, the author uses components and indicators. The accounting information system variable is measured by a questionnaire consisting of members and needles [6], as follows:

- 1) System User (Person). System Users (People) are the most critical components of an information system; this accounting information system is no exception. The plan was created to facilitate a job so that it requires a subject to run it, namely people.
- 2) Accounting Procedure. Accounting procedures are procedures for recording or bookkeeping (Accounting) from recording transactions, special journals, ledgers, trial balances to financial statements.

- 3) Data. Data accounting data in forms of data, coding, and databases. The data are taken from journals, ledgers, and other records.
- 4) Accounting software and hardware connected to the internet.

Software or software in question is a tool that supports the company's financial recording activities; hardware is electronic hardware in the form of a set of computers capable of performing several tasks, namely receiving input, processing input according to the program, storing orders, and processing results in the form of accounting information that the company needs.

## **2.4. Quality of Financial Reports**

The quality of financial reports is information that is complete and transparent, understandable, and designed not to mislead its users.

## **2.5. Financial Report Quality Components and Indicators**

To quantify the financial statement's quality in this study, the authors employ components and indicators derived from the qualitative characteristics of financial statement quality, which are comprised of four major qualitative characteristics [7], namely as follows:

- 1) Understandable. A critical characteristic of financial statement information is that it is readily understandable to users.
- 2) Relevant. To be beneficial, the data must be pertinent to the decision-making process of the user.
- 3) Reliability. The information must also be credible in order to be legitimate. Users can rely on communication to be a true or honest depiction of what it purports to represent or how it is reasonably anticipated to be presented.
- 4) Comparable. Users should have the ability to compare financial statements over periods to ascertain patterns (fraud) and financial status.

As may be observed from the description above, that an excellent financial report can be said to be useful for users if the financial statements presented are easy to understand and relevant or valuable for users. In addition, neutrality (financial information presented is helpful for the needs of one party but all parties) and financial statements between periods can be compared to discover patterns in the financial status and performance of the business.

**2.6. Research Hypothesis**

The research hypothesis is as follows, based on the framework's theory and description above:

- H1: Accounting understanding affects the financial reports' quality at PT Glostar Indonesia I Sukabumi.
- H2: The accounting information systems used by PT Glostar Indonesia I Sukabumi have an influence on the financial reporting quality.
- H3: Understanding accounting principles and the use of accounting information systems have a concomitant influence on the financial report's quality. at PT Glostar Indonesia I Sukabumi.

**3. RESEARCH METHODS**

**3.1. Research design**

This is a quantitative study. The research data needed is primary data from respondents' perceptions (subjects) of the study. Collecting data using a direct survey and the instrument used is a questionnaire (questionnaire). The questionnaire used was adopted based on related theories.

**3.2. Population and Sample**

This study's population is comprised of the total number of participants of employees associated with the finance department at PT Glostar Indonesia I Sukabumi, amounting to 51 people. Because the population size of 51 is small enough for researchers, so that researchers can conduct a census (taking data from all members of the population), the researchers decided not to take samples.

**3.3. Likert Scale Weighing Range Table**

**Table 1.** Likert Scale

<b>Answer Choices</b>	<b>Score positive statements</b>
Strongly agree (a)	5
Agree (b)	4
Indecisive (c)	3
Disagree (d)	2
Strongly disagree (e)	1

**3.4 Data Testing Method**

**3.4.1. Validity test**

To assess the questionnaire's validity, item analysis was utilized to examine each item's features that were included in the question test. This formula uses the Product Moment Correlation developed by Karl Pearson, with the assistance of the statistics software (SPSS).

**3.4.2 Reliability test**

The term reliability refers to how a measuring device may be trusted or relied upon [8]. When a measuring device is used repeatedly to assess the same symptom and the findings are somewhat consistent, it is referred to as trustworthy. The Cronbach Alpha reliability coefficient was used to assess the questionnaire's dependability. With the assistance of the Statistical Product and Service Solution (SPSS) program version 24.0. The formula is as follows:

$$a = \frac{k}{k - 1} \left( 1 - \frac{\sum Vi}{Vi} \right) \quad (1)$$

The assessment criteria for the Alpha-Cronbach coefficient are as follows:

- 1) If the Alpha coefficient is more than 60% or 0.6, the questionnaire is credible.
- 2) If the Alpha coefficient is less than 60% or 0.6, The questionnaire is untrustworthy.

**3.5. Data analysis method**

**3.5.1. Analysis Prerequisite Test**

This analysis's precondition test is the classical assumption test, which is used to assess the viability of a regression model. Before doing the regression analysis, the traditional hypothesis test was conducted. The following are the traditional assumption tests that were employed in this study.

**3.5.2. Data Normality Test**

The Kolmogorov-Smirnov: The test of normality was performed in this study to assess the data's normalcy, which serves as the foundation for making [9]:

**3.5.3. Heteroscedasticity Test**

The Glejser test is used to detect if heteroscedasticity exists or not, the basis for making decisions for heteroscedasticity testing with Spearman rank [10]:

### 3.5.4. Multicollinearity Test

Calculations of multicollinearity using the application (SPSS). To determine if a regression model has signs of multicollinearity, utilize the Tolerance and (VIF) values. A high VIF value is connected with a high tolerance value. The widely accepted limit for the occurrence of multicollinearity is 0.10, which is the same as the VIF value 10 with a colony level of 0.95 [11].

### 3.5.5. Autocorrelation Test

To assess the existence or lack of autocorrelation symptoms, the Durbin-Watson test was conducted.

## 3.6 Analysis Techniques and Hypothesis Testing

### 3.6.1. Multiple Linear Regression Analysis

In this study, the multiple linear regression equation was used to determine the effect of accounting comprehension (X1) and accounting information system use (X2) on the quality of financial statements (Y). Using the following equation formula for multiple linear regression analysis:

$$Y' = a + b_1X_1 + b_2X_2 + \dots + b_nX_n \quad (2)$$

### 3.6.2. Determination Analysis

The coefficient of determination reflects how well the sample regression line fits the data used to calculate the impact's magnitude. It is expressed as a percentage (percent). The formula for the determinant coefficient is as follows:

### 3.7. Hypothesis testing

Hypothesis testing is a method for determining a temporary solution to a problem that is still a supposition since it must be demonstrated to be true [12]. By using the SPSS (Statistical Product and Service Solution) 24.0 program. then the test simultaneously or in its entirety as follows:

#### 1) T Test (Partial Test)

The partial test is used to determine the independent variable's effect on the significance of the dependent variable [13]. Comparing the t-value and t-table values served as a partial test. The value of t-count may be found in the findings for Coefficients of Data Processing. The steps for using the t test are as follows:

a) Create a hypothesis and test it against the null hypothesis (H0) and the alternative hypothesis (Ha):

- H0:  $b_1 = 0$ , Understanding of Accounting does not affect the Quality of Financial Statements at PT Glostar Indonesia I Sukabumi
- Ha:  $b_1 \neq 0$ , Accounting knowledge has an effect on the financial statement's quality at PT Glostar Indonesia I Sukabumi
- H0:  $b_2 = 0$ , The use of accounting information systems does not affect the financial statement's quality at PT Glostar Indonesia I Sukabumi
- Ha:  $b_2 \neq 0$ , Accounting Information Systems Have an Impact on the Quality of Financial Statements at PT Glostar Indonesia I Sukabumi

b) The real level used is  $\alpha = 0.05$ , the value of  $T_{value}$  is compared with  $T_{table}$  and the conditions are as follows:

#### 2) F Test (Simultaneous Test)

Simultaneous testing is used to determine the significance of the (X) variables' concurrent impact on the (Y) variable. [14]. Simultaneous testing is performed by comparing the f-count and f-table steps. The f-value may be determined by examining the outcome of data processing in the ANOVA (Analysis of Variance) section. The following statistical hypothesis is proposed:

- H0:  $b_1, 2 = 0$ , Accounting knowledge and accounting information system use do not affect variable (Y) at PT Glostar Indonesia I Sukabumi.
- H0:  $b_1, 2 \neq 0$ , Accounting knowledge and (X2) use affect (Y) at PT Glostar Indonesia I Sukabumi.

Determine the significance threshold (significant), namely  $\alpha = 0.05$ . Furthermore, the results of the  $F_{value}$  hypothesis are compared with f-table Given the requirements set forth below:

If  $F_{value} > F_{table}$ , then H0 is rejected, Ha is accepted

If  $F_{value} < F_{table}$ , then H0 is accepted, Ha is rejected

**4. RESULT**

**4.1. Instrument Validity Test**

Validation of this research instrument using the correlation test with the Pearson correlation formula, namely:

**Table 3.** Variable Validity Test Results (X1) Accounting Understanding

Statement Items	<i>Value Corrected Item Total Correlation / <math>r_{value}</math></i>	$r_{table}$	Criteria
1	0,313	0.276	Valid
2	0,315	0.276	Valid
3	0,347	0.276	Valid
4	0,314	0.276	Valid
5	0,624	0.276	Valid
6	0,348	0.276	Valid
7	0,627	0.276	Valid
8	0,389	0.276	Valid
9	0,419	0.276	Valid
10	0,372	0.276	Valid

Based on the validity test results, all questions are valid, which means that all questions can measure what they want to measure, namely measuring the variable (X1) accounting understanding.

**Table 4.** Variable Validity Test Results (X2): Utilization of Accounting Information Systems

Statement Items	<i>Value Corrected Item Total Correlation / <math>r_{value}</math></i>	$r_{table}$	Criteria
1	0.313	0.276	Valid
2	0.503	0.276	Valid
3	0.392	0.276	Valid
4	0.234	0.276	Valid
5	0.600	0.276	Valid
6	0.343	0.276	Valid

7	0.418	0.276	Valid
8	0.465	0.276	Valid

Based on the validity test results, all questions are valid, which means that all questions can measure what they want to measure, namely measuring (X2) Utilization of Accounting Information Systems.

**Table 5.** Variable Validity Test Results (Y) Quality of Financial Statements

Statement Items	<i>Value Corrected Item Total Correlation / <math>r_{value}</math></i>	$r_{table}$	Criteria
1	0.323	0.276	Valid
2	0.397	0.276	Valid
3	0.407	0.276	Valid
4	0.294	0.276	Valid
5	0.346	0.276	Valid
6	0.289	0.276	Valid
7	0.619	0.276	Valid
8	0.507	0.276	Valid

Based on the validity test results, all questions are valid, which means that all questions can measure what they want to measure, namely measuring (Y) the Quality of Financial Statements.

**4.2. Instrument Reliability Test**

The following table summarizes the dependability data for each variable:

**Table 6.** Reliability Test Results

No	Variable	$r_{alpha}$	$r_{kritis}$	Criteria
1	Accounting Understanding (X <sub>1</sub> )	0,642	0,600	Reliable
2	Utilization of Accounting Information Systems (X <sub>2</sub> )	0,727	0,600	Reliable
3	Quality of Financial Reports (Y)	0,712	0,600	Reliable

The instrument dependability coefficient determined by the reliability test table (X1) is  $r_{11} = 0.642$ , (X2) is  $r_{11} = 0.727$ , and (Y) is  $r_{11} = 0.712$ , it turns out to have a value of "Cronbach's Alpha" larger than 0.600, indicating that the three instruments are deemed dependable or satisfy the required specifications to collect data or answers from respondents.

**4.3. Analysis Prerequisite Test Results**

**4.3.1. Normality test**

**Table 7. Normality Test Results One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		51
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3,62019025
Most Extreme Differences	Absolute	.057
	Positive	.047
	Negative	-.057
Test Statistic		.154
Asymp. Sig. (2-tailed)		.386

As seen in the table above, the outcomes of analyzing the data's normality for the three study variables are referred to as the significant value of Asymp. Sig (2-Tailed) is more than or equal to 0.386 or  $Sig.KS = 0.386 > 0.05$ , then Using the Kolmogorov-Smirnov normality test as a basis for decision-making, one can deduce that the data are regularly distributed.

**4.3.2. Heteroscedasticity Test**

A The most appropriate regression model is either homoscedastic or non-existent. The table below summarizes the heteroscedasticity test findings:

**Table 8. Heteroscedasticity Test Results Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.356	2.091		2.083	.041
Accounting Understanding	-.087	.114	-.138	-.768	.445
Utilization of Accounting Information Systems	-.007	.071	-.018	-.097	.923

Dependent Variable: Abs\_RES

According to the table above, the heteroscedasticity test results obtained by the Glejser test show that each variable has a statistically significant value higher than or equal to 0.05, namely the variable (X1) accounting understanding of 0.445 and the variable (X2) Utilization of Accounting Information Systems is 0.923 so that it can It is said that this study does not occur heteroscedasticity. So, the independent variables have no heteroscedasticity problem.

**4.3.3. Linearity Test**

- 1) The following table summarizes the findings of SPSS 24.0 data processing on the linearity test of the accounting comprehension variable (X1) on Accounting Information System Utilization (Y):

**Table 9. Variable Linearity Test Results (X1) against (Y)**

	Sum of Squares	df	Mean Square	F
Between Groups	955.892	13	73.530	6.060
Financial Statements	680.774	14	680.774	56.105
Understanding of Accounting	275.119	12	22.927	1.889

Within Groups	643.093	40	12.134	
Total	1598.985	50		

The table above summarizes the results of a linearity test performed at a significance level of 0.000 (Linearity). The linearity test findings have a significance value less than 0.05, namely 0.000 0.05, and a significance value more than 0.05, namely

0.087 > 0.05, implying that it is possible to deduce that the variable (X1) Accounting Understanding and variable (Y) Report Quality Finance shows that this research variable is linear or there is a linear relationship. As a result, it is possible to deduce that (X1) Accounting Understanding has a positive effect on the variable (Y).

- 2) The table below summarizes the findings of SPSS 24.0 data processing on the linearity test of X2 variables' impact (Y).

**Table 10.** Variable Linearity Test Results (X2) against (Y)

	Sum of Squares	df	Mean Square	F	Sig
Between Groups	1360.233	17	80.014	16.421	.000
Quality of Financial Reports	1084.440	1	1084.440	222.563	.000
Utilization of Accounting Information System	275.793	16	17.237	3.538	.090
Within Groups	238.752	49	4.872		
Total	1598.985	66			

The results of this linearity test have a significance level less than 0.05, specifically 0.000 < 0.05, and a significance value (Deviation from Linearity) 0.090 > 0.05. This suggests that the variable (X2) Accounting Information Systems Utilization and the variable (Y) Financial Statement Quality can be determined to be related shows that the variables of this study are linear or there is a linear relationship. So, it can be said that the variable (X2) affects the variable (Y).

Variable (X1) Accounting Understanding and variable (X2) Utilization of Accounting Information Systems is 2,129. From the test results in the table above, it creates a tolerance value greater than 0.10 for each independent variable., which is respectively for the variable (X1) Accounting Understanding and the variable (X2) Utilization of Accounting Information Systems is 0.470 and the VIF value is below the number 10, respectively. In this model, there is no problem of multicollinearity or a strong relationship or correlation between the independent variables.

**4.3.4. Multicollinearity Test**

**Table 11.** Multicollinearity Test Results

	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Accounting Understanding	.470	2.129
Utilization of Accounting Information Systems	.470	2.129

**4.3.5. Autocorrelation Test**

The autocorrelation test in this study used the Durbin Watson test. The following results of the table below illustrates the autocorrelation test:



**Table 12.** Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.827 <sup>a</sup>	.684	.674	2.80917	1.755

The Durbin Watson value is 1.755, as seen in the table above. The comparison uses a 5% significance level. The sample size is forty (n), and the number of variables that are independent is three (k = three). A du value of 1.558 will be assigned to the Durbin Watson dining table Because the Durbin Watson value exceeds the upper limit (du) of 1.558 by 1.755 and is less than  $4 - 1.558 = 2.442$ , there is no autocorrelation.

**4.4. Results of Analysis Techniques and Hypothesis Testing**

**4.4.1. Multiple Linear Regression Analysis**

The table below summarizes the Multiple Linear Regression Analysis's findings:

**Table 13.** Multiple Linear Regression Analysis Results  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.522	3.298		3.797	.000
Accounting Understanding	.797	.179	.712	5.097	.000
Utilization of Accounting Information Systems	.813	.112	.742	7.236	.000

a. Dependent Variable: Kualitas Laporan Keuangan

Following the analysis model used, namely multiple linear regression, it can be analyzed using the formula:

$$Y = 12,522 + 0.797X1 + 0.813X2$$

The coefficients of multiple linear regression from the above equation may be stated as follows:

- 1) The unchanging value of = 12,522 (X1) and (X2) have a value of 0, The Financial Reporting Quality Index (Y) is 12.522.
- 2) The coefficient ( $\beta_1$ ) is 0.797 in the positive direction. This implies that for each instance when the Accounting Understanding variable is used (X1) is increased by one, the Quality of Financial Statements (Y) increases by 0.797, providing all other factors remain constant.

- 3) ( $\beta_2$ ) has a positive value of 0.813. This shows that for every unit increase in X2, (Y) variable will rise by 0.813, providing all other factors remain constant.

**4.4.2. Coefficient of Determination**

The model summary table below shows the coefficient of determination (KD) value:

**Table 14.** determination coefficient results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.827 <sup>a</sup>	.684	.674	2.80917

Predictors: (Constant),

The determinant coefficient, or  $R^2$ , is 0.684, as seen in the table above, indicating X1 and X2 have a combined effect of 68.4 percent on Y, while the remaining 31.6 percent is impacted by additional variables.

**4.4.3. Statistical Hypothesis Test**

To determine the significance of each variable's effect, The Statistical Hypothesis Test, more precisely the partial t-test and the concurrent F-test, are utilized:

- 1) The initial hypotheses. The table of Multiple Linear Regression Analysis contains the test outcomes. In comparison to the t-table located at = 0.05, the resulting t-value of 5.097 with a probability level (sig) of 0.000 shows that the t-value exceeds the value specified in the t-table. and the sig is less than 0.05, namely  $5.097 > 1.675$  and  $0.000 < 0.05$ . This indicates that the author's theory is accepted, specifically If there is a

substantial positive relationship between the variables (X1) on (Y), so it can be concluded that hypothesis 1 is supported by data (accepted).

- 2) The second hypothesis. The test results are displayed above, with a t-value of 7.236 and a probability (sig) of 0.000. In comparison to the t-table located at = 0.05, this implies that the t-value exceeds the t-table and the sig exceeds 0.05, specifically  $7.236 > 1.675$  and  $0.000 < 0.05$ . This indicates that the author's hypothesis is accepted, namely shown Between X2 and Y, there is a substantial positive correlatio therefore that hypothesis 2 is supported by data (accepted),
- 3) The third hypothesis. To determine the effect of X1 and X2 on Y, the F-Test is used. The following table summarizes the test results:

**Table 15.** F Significance Test Results

ANOVA<sup>b</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1093.932	2	546.966	19.311	.000 <sup>a</sup>
Residual	505.053	64	7.891		
Total	1598.985	66			

Based on the table of SPSS output results above, we can see where the calculated F-value is greater than the value in the F-table. ( $19.311 > 2.79$ ) with a significant level below 0.05, which is 0.000. Based on the decision-making method of the simultaneous test in regression analysis.

Accounting Information Systems are jointly established to have a beneficial and substantial effect on the quality of financial reports at PT. Glostar Indonesia I Sukabumi.

**5. CONCLUSION**

Based on the findings, the following conclusions may be drawn and discussion, as well as the issues examined:

- 1) The results of testing the first hypothesis prove that X1 affects Y at PT. Glostar Indonesia I Sukabumi.
- 2) The results of testing the second hypothesis prove that X2 affects Y at PT. Glostar Indonesia I Sukabumi.
- 3) The results of testing the third hypothesis prove that the variables of Accounting Understanding and Utilization of

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