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## QUALITY OF ACCOUNTING INFORMATION ON MICRO, SMALL, AND MEDIUM ENTERPRISE, A NECESSITY?

Yanuar Ramadhan<sup>1</sup>, Inta Budi Setya Nusa<sup>2</sup>, Muhammad Aulia Rahman<sup>3</sup>, Ahmad Fajri<sup>4</sup>

<sup>1</sup>Economics and Business Faculty, Universitas Esa Unggul

<sup>2</sup>Economics and Business Faculty, Universitas Komputer, Bandung

<sup>3</sup>Master of Business Administration, International College of Sustainability Innovations,  
National Taipei University

<sup>4</sup>Master of Accounting at Economics and Business Faculty, Universitas Esa Unggul

### Abstrak

**Tujuan Utama** - Survei ini bertujuan untuk mengeksplorasi dampak hubungan antara Kualitas Sistem Informasi Akuntansi terhadap Kualitas Informasi Akuntansi pada perusahaan mikro, kecil, dan menengah (UMKM).

**Metode** - Metode pengumpulan data melalui penyebaran kuesioner yang berkaitan dengan variabel yang diteliti yaitu Kualitas Sistem Informasi Akuntansi dan Kualitas Informasi Akuntansi. Jenis data yang digunakan adalah data primer dengan kuesioner dan bersifat kausalitas. Metode analisis inferensial yang digunakan adalah regresi linier sederhana yang menguji variabel yang dihipotesiskan dan bertujuan untuk mengetahui pengaruh variabel dengan menganalisis faktor-faktor yang berhubungan dengan Kualitas Sistem Informasi Akuntansi dan Kualitas Informasi Akuntansi.

**Temuan Utama** – Pengambilan keputusan yang tidak didasari informasi akuntansi yang berkualitas menjadi salah satu hambatan atau permasalahan bagi UMKM dan dari hasil penelitian menunjukkan bahwa Kualitas Sistem Informasi Akuntansi berpengaruh terhadap Kualitas Informasi Akuntansi. Penelitian menunjukkan pentingnya kualitas sistem informasi akuntansi yang akan menciptakan informasi akuntansi yang berkualitas dan akan membantu dalam mengambil keputusan yang tepat. Penelitian ini disimpulkan berdasarkan responden UMKM yang telah menjawab kuesioner, namun belum disusun berdasarkan klasifikasi jenis usahanya.

**Implikasi Teori dan Kebijakan** – Berdasarkan hasil penelitian berkaitan dengan kualitas informasi akuntansi terhadap UMKM memperkuat teori yang menyatakan bahwa informasi yang berkualitas diperoleh dari sistem informasi akuntansi yang berkualitas. Hasil penelitian ini menjadi masukan bagi UMKM untuk menyusun kebijakan dalam mewujudkan sistem informasi akuntansi dalam proses bisnisnya.

**Kebaruan Penelitian** – Perbedaan penelitian ini dengan penelitian sebelumnya adalah bahwa penelitian ini berfokus pada kualitas sistem informasi akuntansi dan kualitas informasi akuntansi bagi UMKM.

### Abstract

**Main Purpose** – This survey aims to explore the impact of the relationship between Qualities of Accounting Information Systems (AIS) on Quality of Accounting Information (AI) in micro, small, and medium (MSME) companies.

**Method** – The data collection method is through distributing questionnaires related to the variables studied, namely the Quality of AIS and Quality of AI. The type of data used is primary data with a questionnaire and is causality. The inferential analysis method used is simple linear regression which tests the hypothesized variables and aims to determine the effect of the variables by analyzing factors related to the Quality of AIS and Quality of AI.

**Main Findings** – Decision making that is not based on quality of AI is one of the obstacles or problems for MSMEs and the results of the research show that the Quality of AIS affects the Quality of AI. Research shows the importance of quality of AIS that will create quality of AI and will assist in making the right decisions. This research was concluded based on MSME respondents who had answered the questionnaire, but had not been compiled based on the classification of the type of business.

**Theory and Practical Implications** – Based on the results of research related to the quality of AI for MSMEs, it strengthens the theory which states that quality of AI is obtained from a quality of AIS. The results of this study become input for MSMEs to formulate policies in realizing AIS in their business processes.

**Novelty** – The difference between this research and previous research is that this research focuses on the quality of AIS and the quality of AI for MSMEs.

**Keywords:** Quality of Accounting Information, Quality of Accounting Information System, MSMSs (Micro, Small, and Medium Enterprises)

**Corresponding author.** [yanuar.ramadhan@esaunggul.ac.id](mailto:yanuar.ramadhan@esaunggul.ac.id)

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## INTRODUCTION

The world economy has been shrinking by 4.3% compared to the decline during the 2009 global financial crisis (Bisnis.com, 2021). Indonesian economy in 2020 experienced a growth contraction of 2.07% (BPS.com, 2021). This is because a pandemic called Corona virus (Covid-19) has infected the entire world. The economic crisis due to the Covid-19 pandemic has impacted the survival of micro, small, and medium enterprises (MSMEs). At least 37,000 MSMEs have been hit during the pandemic. MSMEs are the biggest part of the Indonesian economy and they contribute a lot to GDP. Out of the 116 million people in Indonesia, 97% are employed in this type of business. Issues related to MSMEs as potential debtors include not having adequate financial records, for example related to sales, stock, have not been carried out consistently, do not have market information and access to support their business activities. The effect of covid-19 on the sustainability of MSMEs is as follows requiring postponement (61%), can no longer make payments (27%), can only pay interest or principal (5%), and there are no obstacles (7%). The Covid-19 pandemic has caused anxiety among MSME players.

The decline in people's purchasing power has caused their turnover to drop. This phenomenon is reflected in the Katadata Insight Center survey in 2020, of MSME players in Jakarta, Bogor, Depok, Tangerang, and Bekasi. The results showed that only 5.9% of MSMEs were able to make a profit amid the pandemic. About 82.9% of businesses experienced some kind of negative effect from the pandemic-most notably a decrease in customer turnover of more than 30%. This situation has caused business conditions to deteriorate from before the pandemic. The survey recorded 56.8% of MSMEs whose business conditions were very bad/worst. Meanwhile, only 14.1% claimed that their business was in a very good/good condition. It found that 62.6% of MSMEs were still able to survive until above March 2021. However, around 18.5% admitted that they could only

survive for the next six months. Meanwhile, 6% of MSMEs stated that they could only last less than three months and would be forced to go out of business if conditions still did not improve (Katadata, 2021).

The Covid-19 pandemic has had a negative impact on the government's ability to run smoothly, and on businesses. Director of the Directorate of Information and Communication Technology of the Taxes Directorate said that information and technology related to financial data is an obstacle to tax revenue at present. The validation of rejected financial information data in the DJP technology system cannot be ascertained. It is confirmed that the 2019 tax revenue is still far from the target. Tax revenue until August has only reached 50.78% of the 2019 tax revenue target (Kontan.co.id, 2021). The Minister of Finance's Expert for State Revenue Policy also conveyed the phenomenon of a weak tax information system. It can be a real obstacle for the government to increase revenue from the taxation sector. Efforts to overcome these problems include evaluating information systems and technology. This evaluation is carried out by analysing whether the system and technology are in accordance with the principles of a good information technology-based tax accounting information system (DDTC, 2020). In addition, Chairman of the Indonesian Institute of Certified Public Accountants said that the financial report is only information, and it is not enough for the statement "has been audited". The report must be followed up with concrete steps by company leaders to improve performance in the future (Tempo, 2021). BPK of the Republic of Indonesia member, Isma Yatun said that the asset information system has not supported asset recording according to accounting standards, asset inventory has not been completed, then the Goods Inventory Card data is not informative and invalid, asset depreciation is not supported by depreciation working papers, the same land assets are recorded in three different unit and land assets have not been recorded, recorded but without

location information and land certificates (Merdeka.com, 2017).

The authors are interested in studying how the quality of accounting information systems affects micro, small, and medium-sized businesses. They want to find out if the quality of accounting information systems makes businesses run better, so they are going to study this question by measuring the effects of accounting information systems quality on accounting information quality. This research focuses on the quality of AIS and the quality of AI for MSMEs, especially only in MSMEs that are members of IKUBI and the CEO of Indonesia.

The output of this study are intended to be able to contribute to the development of accounting science (accounting information systems) and are also intended to provide alternative solutions to problems currently faced by companies, especially in category of small and medium enterprises in improving the quality of company financial report information which in turn will facilitate or will be one of the important information in making the right decisions and ultimately can increase company productivity.

According to (Hoque, 2003), product or service quality must meet or exceed the expectations of customers, quality focuses on making sure that the management accounting information systems produce outputs that are accurate, reliable, must be able to integrate information from different sources, be flexible enough to adapt to different user needs, and be accessible to all. Finally, the system must be formally documented and rich in media channels so that people can interact with it easily (Heidmann, 2008).

As for Atkinson, Kaplan, Matsumura (2012) said that to measure Management Accounting Information Systems must be *Timely, Efficient, dan Effective*. So, thus accounting information systems quality is a term that refers to the process of producing useful information from inputs using correct procedures. The results of this process can be seen as meeting management's needs in decision-making.

The quality of management accounting information systems can be measured in terms of integration, flexibility, accessibility,

formalization, and media richness. Systems that are well integrated allow users to easily access the data they need, while systems that are flexible can adapt to changes in the environment. Systems that are accessible may be in compliance with applicable rules and regulations, while those that are rich in media allow for multiple channels of communication (Heidmann, 2008; Stair, Ralph; Reynolds, 2012; Susanto, 2013; Adrian, 2015).

The desired Accounting Information quality in accordance with Subramanyam (2014) is Relevant which is the capacity of information to influence a decision and is a primary quality. Reliability means that information can be verified, presented honestly, and neutrally. Comparability means that information is measured in the same way across different companies. Consistency means that the same methods are used for the same transactions over time. (Stair, Ralph; Reynolds, 2012) reveals the following characteristics of qualitative/valuable information: availability, accuracy, completeness, economy, flexibility, relevance, reliability, security, simplicity, timeliness, verifiability. Hall 2011; Romney and Steinbart 2018 argue that the characteristics of useful information are: relevance, timeliness, accuracy, completeness, and conciseness. So, the quality of management accounting information is data processed in the form of financial/non-financial, internal/external, qualitative/quantitative and historical/ future-oriented data that makes sense and meets the needs of management in decision support. Information has characteristics such as relevance, accuracy, timeliness, conciseness, clarity, quantification, and consistency. From what has been described above, the dimensions and metrics used for each component of accounting information quality are as follows; Relevance: (Mc.Leod, 2008; Romney & Steinbart, 2018) and is able to make the right decision or action (Hall, 2011; Romney & Steinbart, 2018). Accuracy (Mc.Leod, 2008): the information obtained reflects the real situation; Completeness: Information provided must be complete if necessary (Mc.Leod, 2008), and the information provided must comply with the regulations in order to be understood (Heidmann, 2008); Timeliness:

Information is available or available when it is needed (Chenhall, 1986; McLeod, 2008) and information is presented according to established reporting intervals (Heidmann, 2008); Scope: includes internal and external company information (Gul, 1994; Heidmann, 2008), includes financial and non-financial information (Bouwens, 2000; Chenhall, 1986; Heidmann, 2008), includes quantitative and qualitative information (Heidmann, 2008), includes information about previous/past data, and can evaluate future events (historical/future-oriented) (Chenhall, 1986; Heidmann, 2008); Aggregation (Chenhall, 1986): The information is brief but complete.

An information system is a set of tools and procedures that help us collect, process, and share information. The system can help us achieve our goals by providing feedback to help us know how well we're doing (Hall, 2011; Romney & Steinbart, 2018; Stair, Ralph; Reynolds, 2012). An accounting information system is a system that helps people make decisions by providing information about costs and benefits (Atkinson, Kaplan, Matsumura, 2012).

The research from Shoormuangpak (2011) found that when management has access to good accounting information, it can help make better decisions about how to run the company. Laudon, KC, Laudon (2014) found that good management accounting information systems are important for the quality of management accounting information. Ramadhan (2018) found that if the quality of management accounting information systems is poor, it can affect the quality of management's decisions.

## **METHOD**

This research was conducted at businesses that are members of the Ikatan Usaha Kecil dan Menengah Bisnis Indonesia (IKUBI). IKUBI was formed in 2015 with the aim of sustaining the economic resilience of the Indonesian nation through exploring the business potential of the archipelago and being able to improve the welfare of members of MSME activists and companies incorporated

from CEO Indonesia. The time of research or data collection is in April-June 2022.

The data collection method is through distributing questionnaires related to the variables studied. This study uses primary data from a questionnaire to see if there is a connection between a certain factor and a certain outcome. The study found that there is a connection between the factor and outcome, which can be explained by using simple linear regression which will test between hypothesized variables (explanatory research) and aims to determine the effect of variables by analysing factors related to the Quality of Accounting Information Systems and the Quality of Accounting Information.

In this study, all the companies that are part of the IKUBI and CEO Indonesia were sampled. This was done to get a general idea about how these companies are doing. Purposive sampling is a way to collect data that is specifically designed to meet the needs of the research project. This method is used when the researcher decides which samples to take based on certain criteria that match the goals of the study. For example, in this study, the researchers used the non-random sampling technique to select samples that would be likely to answer the research question. Additionally, the researchers made sure that the samples they chose were specifically suited to answering the question at hand. The total population is 559 companies, then with the calculation of the Slovin Formula, the sample size obtained in the study was 240 people/companies. The data collection technique is to use a questionnaire as a tool to measure the variables.

The study's variables are divided into independent and dependent. The independent variables are things that the study's subjects (accounting information system quality) uses to produce outputs (meeting management needs) and dependent variable (the quality of accounting information is data that has been processed in the form which has meaning and is helpful in supporting decision making.

The table below shows the definitions of the variables:

**Table 1. Definition on Variable Operational**

No	Variable	Definition	Indicator	Scale
1	Quality of Accounting Information System	An information system is a set of tools and technologies that can produce outputs based on inputs. This system can help managers make decisions based on what is needed to achieve the organization's goals	1. <i>Integration</i> (Heidmann, 2008:87, Azhar Susanto, 2013:73-83) 2. <i>Flexibility</i> (Heidmann, 2008:88) 3. <i>Accessibility</i> (Stair & Reynolds, 2012:32, Heidmann, 2008:89). 4. <i>Formalization</i> (Heidmann, 2008:90). 5. <i>Media Richness</i> (Heidmann, 2008:90).	Likert Interval
2	Quality of Accounting Information	Data that is helpful in making important decisions is processed in different ways, depending on its meaning and purpose. This information can be qualitative, quantitative, and historical or future oriented. All of this data is used to help make smart decisions.	1. <i>Relevance</i> (Hall, 2011:13; McLeod, 2008:43) 2. <i>Accuracy</i> (McLeod, 2008:43) 3. <i>Completeness</i> (Heidmann, 2008:85; McLeod, 2008:43) 4. <i>Timeliness</i> (McLeod, 2008:43; Chenhall & Morris, 1986:19; Heidmann, 2008:85) 5. <i>Scope</i> (Heidmann, 2008:82; Bowens dan Abernethy, 2000:223; Gul dan Chia, 1994:415; Chenhall dan Morris, 1985:17) 6. <i>Aggregation</i> (Chenhall dan Morris, 1985:17)	Likert Interval

The research model of the Quality of Accounting Information System on the Quality of Accounting Information is in the figure below:

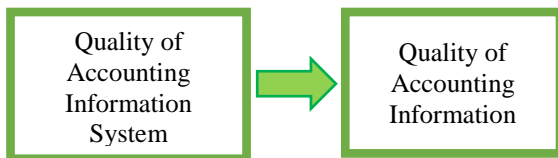


Figure 1. Research Model

The data will be analysed using the the test of validity and reliability. The statement is declared valid, if  $r_{count} > r_{table}$ . The reliability of the test was assessed using the Cronbach Alpha test. This value shows how closely the test's results match those of other tests conducted using the same measure, which is 0.6 while the  $r_{table}$  value (0.361).

The data processing that's happening now is from the data that was collected earlier by the data collection stage. *Coding data* is giving code to each data that belongs to the same category. *Coding data* from the questionnaire results using a Likert nominal scale with the following conditions: Strongly

disagree: 1; Disagree: 2; Less Agree: 3; Agree: 4; Strongly Agree: 5.

The answers that have been coded are then entered into the table. The last step of this research is to analyse the data. Data analysis was done in stages, first using univariate analysis and then bivariate analysis. The total index value is 100, so a range of 100 (10-100) was used to determine what the index value means. The range of 30 was then used to interpret the index value. The use of the Three-box Method is divided as follows: 10.00 – 40.00 = Low; 40.01 – 70.00 = Medium; 70.01 - 100 = High. The Simple Linear Regression analysis method used to see the effect of the Quality of Accounting Information System on the Quality Accounting Information is to use simple linear regression analysis.

The analysis carried out is validity test, reliability test, descriptive analysis, and inferential analysis using simple linear regression analysis. The variables in this study are Quality of Accounting Information Systems and Quality of Accounting Information in micro, small and medium businesses with 114 respondents who returned/answered the questionnaires sent.



**RESULT AND DISCUSSION**

The results of the validity test and reliability test of the accounting information system quality variables with the results below:

**Table 2. Validity Test of the Quality of Accounting Information System**

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SIA1	29.7895	34.486	.762	.926
SIA2	29.6491	36.778	.741	.925
SIA3	29.3509	39.805	.766	.924
SIA4	29.4912	39.951	.705	.926
SIA5	29.5877	38.687	.806	.921
SIA6	29.4298	39.238	.792	.922
SIA7	29.2368	37.722	.752	.923
SIA8	29.7456	36.669	.786	.921
SIA9	29.4035	39.199	.736	.925

Source: Data Processing Results, 2022

The validity test results must compare the corrected item-total correlation number obtained with the  $r$  item number  $>$   $r$  table ( $n = 114 = 0.184$ ). Since the correlation number obtained is above 0.184, it means that the questions are likely to be related, which means that they have some validity.

**Table 3. Reliability Test of Quality of Accounting Information System Reliability Statistics**

Cronbach's Alpha	N of Items
.932	9

Source: Data Processing Results, 2022

The reliability test in this study was used to measure the reliability of a construct or

variable. This means that the construct or variable is reliable, meaning that it provides a measure of consistency that Cronbach Alpha  $>$  0.60. Based on the reliability test, it was found that the Accounting Information System Quality variable has a Cronbach alpha value of 0.6, which is 0.932, which means that this instrument has reliable results. This means that this instrument or questionnaire can be included in the reliable instrument category.

The results of the validity and reliability tests for the accounting information quality variable show that the data is reliable and valid.

**Table 4. Validity Test of the Quality of Accounting Information**

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KIA1	40.6404	77.206	.835	.964
KIA2	40.4386	80.425	.810	.965
KIA3	40.4123	79.784	.744	.967
KIA4	40.5351	76.835	.853	.964
KIA5	40.5175	77.632	.851	.964
KIA6	40.4912	78.518	.849	.964
KIA7	40.4035	76.438	.856	.964
KIA8	40.5175	78.447	.806	.965
KIA9	40.5526	77.152	.830	.964
KIA10	40.6053	76.400	.862	.964
KIA11	40.6053	77.232	.827	.964
KIA12	40.5000	77.969	.832	.964

Source: Data Processing Results, 2022

The results of the validity test show that the question-total correlation is above 0.184, so it's decided that the questions are significant and have good validity.

**Table 5. Reliability Test of the Quality of Accounting Information Reliability Statistics**

Cronbach's Alpha	N of Items
.967	12

Source: Data Processing Results, 2022

The reliability test found that the variable of accounting information quality has a high level of reliability, which is 0.967 (above 0.6). This means that the information on this questionnaire is reliable, so it can be included in a reliable instrument.

This report includes information on consisting of length of employment, sex, latest education, and annual sales, as well as to figure out how responden feel about quality of accounting information systems and quality of accounting information in MSMEs businesses, we asked them.

**Table 6. Respondent Profile Based on Length of Employment**

Length of Employment	Total	Percentage
Under 5 years	28	24.6
5 - 10 years	26	22.8
10 - 15 years	17	14.9
Above 15 years	43	37.7
Total	114	100.0

Source: Data Processing Results, 2022

Based on the information in the table, it can be seen that a majority of micro, small, and medium-sized businesses have been running their businesses for more than 15 years.

The 114 respondent in this study answered a questionnaire that was given to them. Of these respondent, they answered the questionnaire in a way that matched the results that were calculated by the researcher.

**Table 7. Respondent Profile Based on Sex**

Sex	Total	Percentage
Male	72	63.2
Female	42	36.8
Total	114	100.0

Source: Data Processing Results, 2022

Based on the table, it can be seen that most micro, small and medium businesses are run by men.

**Table 8. Respondent Profile Based on Latest Education**

Latest Education	Total	Percentage
Senior High School	10	8.8
Undergraduate	73	64.0
Master's	28	24.6
Doctoral	3	2.6
Total	114	100.0

Source: Data Processing Results, 2022

Based on the table, it can be seen that more micro, small, and medium-sized businesses are undergraduate-owned.

**Table 9. Respondent Profile Based on Company Annual Sales**

Annual Sales	Total	Percentage
≤ of IDR 2 billion	36	31.6
> IDR 2 billion dan ≤ IDR 15 billion	32	28.1
> IDR 15 billion dan ≤ IDR 50 billion	19	16.7
> IDR 50 billion	27	23.7
Total	114	100.0

Source: Data Processing Results, 2022

Based on the table, it can be seen that a majority of micro, small, and medium sized businesses (MSMEs) have an annual sales turnover of less than or equal to IDR 2 billion.

An overview of the data from the respondents' responses can be used to categorise the respondents' response scores. Categorizing things is based on how much different they are from each other. That is, we use scales to measure how different things are. Then, we put things into different categories based on their distance from the other categories.

Respondents' responses regarding the quality of accounting information systems in micro, small and medium businesses are as follows.

**Table 10. Responses to Accounting Information Systems Quality**

No	Statement	Answer Score					Total Score	%	Category
		5	4	3	2	1			
1	So far, the Accounting Information System (company information system) that you use has been connected/integrated both hardware, software, and networks in each section / unit.	30	30	21	24	9	390	68.4%	Medium
2	So far, the parts of each component (hardware, software, brainware, and database) that you use when working, run harmoniously.	25	37	34	13	5	406	71.2%	High
3	So far, the Accounting Information System (company information system) that you use in the company has been able to adjust to the needs in carrying out work.	23	55	33	3	0	440	77.2%	High
4	So far, the Accounting Information System (company information system) that you use has always been able to adapt to changes in the situation and conditions that occur. For example: changes from within the company (changes in organisational structure, number of branches, or system adjustments).	15	60	33	4	2	424	74.4%	High
5	So far, the Accounting Information System (company information system) that you use, makes it easy for you to access the data you need.	15	50	42	5	2	413	72.5%	High
6	So far, you have found it easy to use new technologies, such as information technology/ access the application system supporting the Accounting Information System (company information system).	19	57	33	4	1	431	75.6%	High
7	So far, the Accounting Information System (company information system) that you use in the company has followed the applicable regulations or procedures.	41	39	26	6	2	453	79.5%	High
8	So far, the Accounting Information System (company information system) that you use, has adequate communication feature channels to interact between sections.	21	36	34	21	2	395	69.3%	Medium
9	So far, the Accounting Information System (company information system) that you use can be a communication medium that facilitates interaction/ communication between sections in carrying out the management process.	24	51	33	5	1	434	76.1%	High
Accounting Information System Quality							3786	73.8%	High

Source: Research Data, 2022

The table shows how people reacted to the quality of the accounting information system. The system received a score of 3786, which is 73.8% in the high category. This show that the accounting information system gets a high score in the evaluation. Except for the information system used is still in the medium

category, which means the system used is not fully integrated or connected to one another. Likewise, the communication channel has not been used properly.

Respondents' responses regarding the quality of accounting information in micro, small and medium business are as follows.

**Table 11. Responses to Accounting Information Quality**

No	Statement	Answer Score					Total Score	%	Category
		5	4	3	2	1			
1	So far, the accounting information has been helpful in helping you make decisions.	23	31	50	7	3	406	71.2%	High
2	So far, accounting information from the company information system can help you make the right decision or action when solving work problems.	19	53	39	2	1	429	75.3%	High
3	So far, the information in the accounting information is accurate, based on what is happening right now.	29	37	44	3	1	432	75.8%	High
4	So far, the information produced by accounting information (enterprise information systems) has always been able to present complete information, such as tables, graphs, images, and details.	23	46	31	12	2	418	73.3%	High
5	So far, the information provided for decision-making has always been consistent with what has been predetermined, so that it can be easily understood.	26	34	48	4	2	420	73.7%	High
6	So far, the accounting information is always able to produce up-to-date information.	20	50	37	5	2	423	74.2%	High
7	So far, the information produced by the accounting information system has always been available at the time it is needed.	30	45	28	8	3	433	76.0%	High
8	So far, the information in the accounting information system that you use, can present internal company information and also external company information.	21	48	35	8	2	420	73.7%	High
9	So far, the information generated by the accounting information system can show you important financial information as well as non-financial information.	22	45	36	7	4	416	73.0%	High
10	So far, the information generated by the accounting	22	41	37	11	3	410	71.9%	High

No	Statement	Answer Score					Total Score	%	Category
		5	4	3	2	1			
	information system that you use, in addition to being able to present quantitative information, can also present qualitative information.								
11	So far, the information generated by the accounting information system that you use, in addition to being able to present past information, can also present future information/predictions	21	43	35	13	2	410	71.9%	High
12	So far, the information generated by the accounting information system can present concise information but the content includes complete information.	22	48	34	8	2	422	74.0%	High
Accounting Information Quality							5039	73.7%	High

Source: Research Data, 2022

The table above illustrates respondents' responses regarding the Quality of Accounting Information. Based on the processing results shown in the table, it can be seen that the Accounting Information Quality score is 5039 with a percentage of 73.7%. This includes a high rating in the category and this means that the quality of accounting information gets a high score in the evaluation carried out. The percentage value of 73.7% is included in the high category, which indicates that respondents have a positive response to the quality of accounting information. Thus, the company really expects quality accounting information to be realized which is useful in making management decisions.

The analysis used in this study is called simple linear regression. This method is used to look for the effect of different things on the

thing that is being studied - in this case, the effect of independent variables on the dependent. The equation (simple linear regression) predicts how one variable (in this case, the dependent variable) changes when another (the independent variable) is changed.

$$Y = a + bX + e$$

Whereas :

Y = Quality of Accounting Information

X = Quality of Accounting Information System

a = Constant

b = Regression Coefficient

e = error model

The results of the regression analysis are shown in the table:

**Table 12. Simple Regression Analysis Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.258	0.169		1.528	0.129
	Accounting Information System Quality	0.928	0.045	0.891	20.725	0.000

a. Dependent Variable: Accounting Information Quality

Based on the data in the table, a linear relationship can be determined between the two variables, as follows:

$$Y = 0.258 + 0.928 X + e$$

It means, if we add one unit of the independent variable to the equation, and all the other variables are unchanged, then the dependent variable will change by the same amount. If the independent variable has a positive regression coefficient, the dependent variable will go up; if the independent variable has a negative regression coefficient, the dependent variable will go down.

The regression coefficient of the independent variable indicates how strongly the relationship between the accounting information quality measure and the accounting information system is related. The regression coefficient for the independent variable quality of accounting information system is positive, indicating a unidirectional relationship between accounting information system quality and accounting information quality. This means that for every increase in accounting information system quality by one unit, it will cause an increase in accounting information quality by 0.928 units.

Hypothesis Test of the Effect of Accounting Information System Quality on Accounting Information Quality in MSMEs. The relationship between the quality of the accounting information system and the quality of accounting information is positive- meaning that as the quality of the accounting information system improves, the quality of accounting information also improves.

If the difference between the t-test results and the table values is greater than the table value, then we can say that the hypothesis is probably true. This means that the information in  $H_a$  is accepted, or there is an influence on the results. If  $t_{count} < t_{table}$  then  $H_0$  is in the acceptance area, meaning  $H_a$  is rejected or there is no effect.

Hypothesis.

$H_0$  : There is no significant effect of the Quality of Accounting Information System on the Quality of Accounting Information

$H_a$  : There is a significant effect of the Quality of Accounting Information System on the Quality of Accounting Information

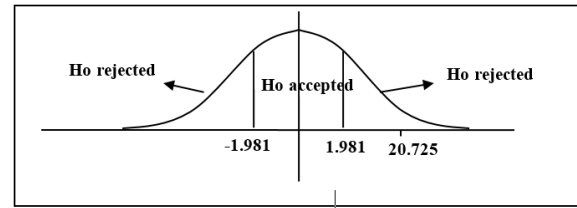


Figure 2. Hypothesis Test of Quality of Accounting Information System on The Quality of Accounting Information

It is accepted that there is an influence between quality of accounting information systems and quality of accounting information. This is in accordance with the theory presented by among others, Subramanyam, Stair, Ralph, and Reynolds, Susanto, and Romney.

This research is in line with the results of research, among others, from Adrian, Heidmann, and Laudon. Conversely, if the accounting information produced are also not of high quality. They found that the quality of accounting information systems plays an important role in determining the quality of accounting information. Therefore, companies must ensure that the accounting information system used meets established standards and can provide accurate and reliable accounting information. In a business context, quality accounting information is very important for decisions taken by management and other stakeholders. Therefore, companies must ensure that the accounting information system used meet standards and can provide quality accounting information. This can assist companies in making informed decisions and ensure future business success.

Correlation between Quality of Accounting Information Systems and Quality of Accounting Information in MSMEs. The correlation between Quality of Accounting Information Systems (X) and Quality of Accounting Information (Y) in micro, small and medium enterprises was analyzed using Pearson's product moment correlation test. The results of the correlation analysis show that there is a strong relationship between the two variables as shown below.

**Table 13. Correlation between Accounting Information System Quality and Accounting Information Quality**

Correlations			
		Quality of Accounting Information System	Quality of Accounting Information
Quality of Accounting Information System	Pearson Correlation	1	.891**
	Sig. (2-tailed)		.000
	N	114	114
Quality of Accounting Information	Pearson Correlation	.891**	1
	Sig. (2-tailed)	.000	
	N	114	114

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

Source: Data Processing Results, 2022

The correlation coefficient between the quality of the accounting information system and the quality of accounting information is very high (0.891). This figure shows that there is a correlation with a very strong category. This categorisation is based on the classification of Pearson product moment correlation categories. There is a strong connection between accounting system quality and accounting system quality (significance value of less than 0.05). Significant value of less than 0.05 indicates that there is a strong relationship between the quality of the accounting system and the quality of accounting information. This means that if the quality of the accounting system increases, the quality of accounting information produced will also increase, and vice versa. Thus, it can be concluded that the quality of the accounting system plays an important role in determining the quality of accounting information. This conclusion is very important for companies,

because it can help them understand how important it is to maintain the quality of the accounting system. This will help the company ensure that the accounting information produced is accurate and reliable, so that it can assist in making the right decisions and guarantee future business success.

Coefficient of Determination Accounting Information Systems Quality on Accounting Information Quality in MSMEs. The coefficient of determination is used to calculate how much influence quality of accounting information systems (X) has on quality of accounting information (Y) in micro, small, and medium-sized businesses. A test is then carried out to see how much impact quality of accounting information systems has. The result of this study are in line with the theory and research results presented by, among others, Hall, Romney and Steibart, Stair et.all, Atkinson, Kaplan, Matsumura, and Simkin.

**Table 14. Determination Coefficient**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.891 <sup>a</sup>	.793	.791	.36566

a. Predictors: (Constant), Quality of Accounting Information System

Source: Data Processing Results, 2022

The coefficient of determination ( $R^2$ ) suggests that 79.3% of the variation in quality of accounting information can be explained by the quality of the accounting information system. However, other factors have a significant impact on quality of accounting

information too - 20.7% of the variation is unaccounted for by this study.

## CONCLUSION

Based on the information/analysis and discussion, it seems that the quality of an

accounting information system can affect the quality of accounting information. Companies in the MSME category can take into account the significance of the quality of information systems that are integrated, flexible, easily accessible, in accordance with established formats, and communication media channels. The existence of the quality of accounting information system will create quality of accounting information which is able to provide benefits to management in making the right decisions. The indicator that has the strongest effect on Quality of Accounting Information System is that the accounting information system has followed the applicable regulations or procedures, namely the Formalisation dimension. This indicates that a quality information system is supported by rules or procedures that are clear and truly implemented. The indicator that has the strongest effect on Accounting Information Quality is that accounting information is always available exactly when needed, namely in the Timeliness dimension. This indicates that quality accounting information, one of which is the most decisive, is available when needed by management in relation to decision making.

Accounting information system is a system used to process and store accounting data in an organization. The quality of the accounting information system is very important to ensure that the accounting information produces is accurate, relevant, and timely. The quality of accounting information can provide benefits for management in making decisions. Accurate and timely accounting information helps management to understand the company's financial performance and make the right decisions. With reliable information, management can identify problems and develop action plans to address them.

In addition, quality accounting information can help management to monitor the growth and development of the company. This information can also be used to compare the company's performance with other companies in the same industry. This allows management to see how their company is performing and make necessary changes to improve performance. Finally, accounting

information quality can assist management in meeting regulatory and tax obligations. Accurate and timely information ensure that the company complies with applicable accounting standards and simplifies the audit process. It also helps management to ensure that the company fulfills its tax obligations properly and minimizes the risk of lawsuits. Overall, the quality of accounting information system is very important to ensure that the accounting information produced can assist management in making the right decisions and ensure good company performance.

Based on the limitations of this research, hopefully, future research can use the companies listed on the Indonesia Stock Exchange as a sample, use other variables, such as information technology, corporate culture, environmental uncertainty, company business processes, and use a longer period of time, for example five years.

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