

# The Influence of Accounting Information Systems and Organizational Culture on the Quality of Financial Statements

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## Abstract

*This study examines the quality of financial reports at the Cimacan Regional General Hospital. This study aims to determine whether there is an effect of accounting information systems on the quality of financial reports and to determine whether there is an effect of cost compliance on the quality of financial reports. This study uses a quantitative approach by using a simple random sampling method of selecting samples at Cimacan Hospital employees. Statistical tests carried out are multiple regression testing the coefficient of determination and hypothesis testing partially or simultaneously. The results of the tests carried out prove that the accounting information system affects the quality of financial reports, organizational culture affects the quality of financial reports. Likewise, simultaneously accounting information systems and organizational culture affect the quality of financial reports.*

## Keywords

accounting information system;  
organizational culture; quality  
of financial reports



## I. Introduction

Hospitals as health institutions that currently and in the future have complexity and have a high management risk, hospital management really needs information and analysis from financial statements for making appropriate and effective economic decisions for hospitals. Relevant financial information is also needed by various interested parties (investors, creditors, taxation and others).

Financial reports as a tool that can be used to examine the health condition of the hospital which is the end result of the accounting process. Efforts to improve the quality of financial reports and meet the needs of users, financial reports must refer to SAK and to increase public guidance on good governance, have encouraged the central government and local governments to implement public accountability. Therefore, hospital financial reports must be ensured that they can be prepared correctly based on appropriate accounting standards.

Financial reporting is designed to provide useful information for readers of financial statements (Stice et al, 2001:274). According to Gibson (2016: 55) financial reporting is a process designed to provide reasonable assurance about the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. High quality of financial reporting is indicated by completeness, unbiased measurement, and clear presentation (Robinson et al, 2015:938).

A large number of liabilities in the balance sheet as a completeness in the financial statements is the definition of completeness (Robinson et al, 2015:938). According to Wiley (2015:134) unbiased measurement is particularly important for assets and liabilities for which

valuation is subjective. Measurement contains an important part of assets and liabilities where the assessment is done subjectively. The third characteristic is that clear presentation is a necessary detail when displaying financial statement notes (Broihahn et al, 2015:122).

The phenomenon of errors in financial statements such as what happened at Nyi Ageng Hospital Serang Kulon Progo that an error occurred in the preparation of financial statements in several previous periods which was found during the current period. The error is suspected to be due to delays in submitting transaction evidence by budget users, errors in arithmetic calculations, and errors in the application of accounting standards and policies. (rsnas.kulonprogo.kab.go.id,2020)

The information system is one of the most important systems in hospitals that can help and guarantee the quality of the information presented, but in fact the implementation of accounting standards in most hospitals is still found to be various problems. According to the general chairman of the Indonesian Hospital Association (PERSI) dr. Kuntjoro Adi Purjanto, M.Kes (2020) that the problems include:

- a. Support for providing timely and accurate data by hospital employees has not been optimal.
- b. The accounting guidelines used are not in accordance with the established accounting information system;
- c. Hospital management still does not understand and does not take advantage of financial reports.
- d. The use of accounting applications has been carried out in hospitals, but because of the habits of human resources in old applications, there is a lack of hospital management skills.
- e. Competence of the finance department, hospital managers and owners, most of whom are not from economic/finance professions. ( <https://persi.or.id> ).

Based on this phenomenon, an understanding of accounting information systems and the competence of human resources in hospitals is urgently needed. The existence of an information system, the hospital can guarantee the quality of the information presented and can make decisions based on that information. The existence of an information system has become an absolute necessity for hospitals. Therefore, the accounting information system must be designed in accordance with the interests or needs of the company so that it can produce quality and accurate information and can be accounted for. (Maruta, 2016).

The phenomenon that occurs at the Massenrempulu Regional General Hospital, Enrekang Regency, is that the inventory accounting information system has not been implemented optimally so that there are often delays in reporting from each unit which can result in inventory activities being ineffective and efficient as in the supply of medicines. For this reason, in compiling and reporting drug inventory reports that are appropriate, accurate, relevant, and reliable because hospitals need a drug inventory accounting information system that can compile information in a structured manner (Kasmianti, 2018). Likewise at Nyi Ageng Hospital Serang Kulon Progo, which occurred in Semester I of the 2020 Fiscal Year regarding Payment of claims by the guarantor is often late and sometimes after the verification process, so that the amount approved does not match the number of claims (rsnas.kulonprogo.kab.go. en,2020).

Organizational culture influences worker behavior for the effectiveness of accounting practices, such as integration of financial information, reporting establishment, dissemination of financial statements, and reliable accounting information (Hanpuwadal et al, 2010:28). Hanpuwadal et al (2010:28) also state that corporate culture can affect the effectiveness of accounting implementation. The phenomenon revealed by Kumolo (2015) states that only 31

percent are able to report regional finances well, this cannot be separated from the quality of weak human resources in the field of financial reporting.

Rahayuni (2013) states that organizational culture is very important, because it is the habits that exist in the organization. These habits regulate behavioral norms that must be followed by members of the organization, resulting in a productive culture. A productive culture is a culture that can make the organization strong and the company's goals can be achieved. Therefore, organizational culture affects the behavior of workers for the effectiveness of accounting practices, such as integration of financial information, reporting formation, dissemination of financial statements, reliable accounting information (Sari, 2013:30).

The phenomenon of the application of organizational culture at the Farmers and Fishermen Hospital (RSTN) in the Boalemo Regency Government, it is known that the employees in the finance department of the Boalemo Regency RSTN are used to doing manual recording because only 3 people have accounting education backgrounds and other employees have not. fully understand the basics of accounting. (Ariyati et al, 2016). With a good organizational culture within the hospital, it is hoped that the hospital's accounting system will further improve because it will affect planning, monitoring and decision making within the company.

At RSUD Cimaçan one of the uses of information technology is by utilizing the network between companies and educational institutions to take advantage of excellence as a hospital that is used as a place of education. (Renstra RSUD, 2021). According to Pramusinto (2020) the power of technology including digitalization and automation continues to grow and change the pattern of production, distribution, and consumption. As with other areas of life, technology is used to make changes, so also with the legal system as technology in making changes (Hartanto, 2020). However, the weakness in the use of information technology is that the patient queuing system is still not optimal because in processing patient data and medical records it still uses manual card retrieval and then calls are made and recorded through the excel program media which causes the report generation to be slow so that the service becomes ineffective and efficient. .

In addition, the need for human resources at the Cimaçan Regional General Hospital is still very lacking, especially in the provision of medical personnel. Under these conditions, there are several employees who work concurrently at the Cimaçan Regional General Hospital. Along with the process of developing the Cimaçan Regional General Hospital into a Class C Hospital, the problem of HR needs needs to be added in accordance with the required qualifications . This phenomenon shows a weakness in organizational culture (Ardana and Lukman, 2016).

The purpose of conducting this research is to determine the magnitude of the effect of the application of accounting information systems on the quality of the financial statements of RSUD Cimaçan.

## **II. Research Method**

The object of research in this study is the application of accounting information systems, organizational culture and organizational culture quality of financial reports. This research was conducted at RSUD Cimaçan which is located in Raya Cimaçan No.17A, Palasari, Kec. Cipanas, Cianjur Regency, West Java 43253

The population used by the researcher was 71 people, namely people related to the research, namely as follows.

**Table 1.** Composition of the Human Resources Population of Cimacan Hospital

No	Major	Number of people)
1	General and Staff	10
2	Finance and Equipment	24
3	Planning, Evaluation and Reporting	34
4	Medical Services	3
	Amount	71

Source: Human Resources Department of Cimacan Hospital

From the description above, the research population is 71 people.

In this study, the authors used a descriptive survey method approach. To support the analysis in this study, primary data is used as the main data, while secondary data is only used as supporting data.

### III. Results and Discussion

The results of research on the quality of financial reports through influence accounting information systems and organizational culture. As for what becomes general description of respondents including age, gender, age, education formal final and a long time working at the Cimacan Hospital . Questionnaire distributed a total of 42 copies.

#### 3.1 Results

##### a. Test Validity

The value of the validity of each statement item can be seen in the value of *Corrected Item-Total Correlation* each statement item. Based on data calculation SPSS coefficient correlation (r) is known that whole correlation items variable X more big from r table or 0.3044 , then instrument declared valid:

**Table 2.** Validity Test Results Regarding Accounting Information Systems

Statement	Item-Total Statistics		Information
	R count	R table	
VAR00001	,696	0.3044	Valid
VAR00002	,702	0.3044	Valid
VAR00003	,766	0.3044	Valid
VAR00004	,839	0.3044	Valid
VAR00005	,761	0.3044	Valid
VAR00006	,843	0.3044	Valid
VAR00007	,842	0.3044	Valid
VAR00008	,671	0.3044	Valid
VAR00009	,694	0.3044	Valid
VAR00010	,853	0.3044	Valid

Source: Data which has processed, 2022

All statements have a validity value of  $> 0.3044$  and  $>$  of 0.50 meaning that all statements are in the good category .

### b. Test Reliability

The reliability of a variable construct is said to be good if it has a *Cronbach's Alpha value*  $> 0,60$ . The following are the results of the reliability test using the SPSS version 26.0 program:

**Table 3.** Variable Reliability Test Results  $X_1$ ,  $X_2$  and Y Reliability Statistics

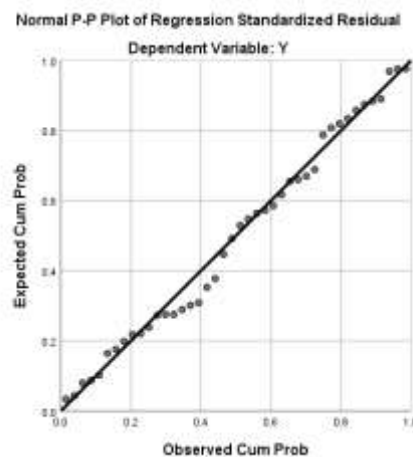
No	Variable	Cronbach's Alpha	N of Items
1	Accounting information system ( $X_1$ )	0.944	10
2	Organizational culture ( $X_2$ )	0.902	12
2	Quality of financial reports (Y)	0.908	8

From the table above, it can be seen that the results of the reliability test for the system information accountancy ( $X_1$ ), culture organization ( $X_2$ ) and quality report financial statements (Y) in RSUD Cimaican are 0.944, 0.902 and 0.908, have score *Cronbach's Alpha*  $> 0,80$ , so it is said that all variables in evaluation *good*.

### c. Test Normality

Test normality aim for test is in model regression, variable bully or residual have distribution normal. Distribution normal will shape one line diagonal and plotting data residual will compared to the diagonal line. If the distribution of residual data is normal, then the line that describes the actual data will follow the line diagonal.

The normality test that has been carried out in this study, the results can be seen with use *normal probability plot* as following:



**Figure 1.** Normality Data

From Figure 1 above, it can be seen that the data (points) that spread around the diagonal line and follow the direction of the diagonal line. Then it can be taken conclusion that distribution data study follow distribution normal (requirements normality can fulfilled).

### d. Multicollinearity Test

The multicollinearity test aims to avoid habits in the process taking conclusion about influence on test Partial each variable independent to the dependent variable.

In test multicollinearity on something model could conducted with see *tolerance value* and VIF. Multicollinearity occurs when the *tolerance value* value 0.10 or VIF value 10. The results of the multicollinearity test are presented in the table following:

**Table 4.** Recapitulation Score Tolerance and Score VIF for Test Collinearity

Model		Coefficients <sup>a</sup>		t	Sig.	Collinearity Statistics	
		Unstandardized Coefficients B	Std. Error			Tolerance	VIF
1	(Constant)	5,496	2,969	1,851	,072		
	X1	,343	,112	,456	,004	,465	2,153
	X2	,259	,102	,377	0.015	,465	2,153

a. Dependent Variables : Y

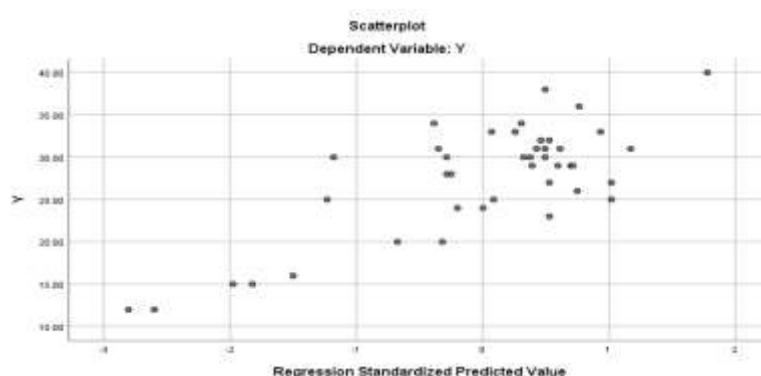
Based on the table above, it is known that the tolerance value for the variable accounting information system ( $X_1$ ) and organizational culture ( $X_2$ ) is 0.465. With thereby because score tolerance  $\square 0$ , so could said that no there is connection significant Among accounting information system ( $X_1$ ) and organizational culture ( $X_2$ ) on the quality of financial reports (Y).

While the VIF value for accounting information system variables ( $X_1$ ) and organizational culture ( $X_2$ ) is 2,153 . Thus the VIF value which is obtained  $<10$ , it can be said that there is no *collinearity* between variables free accounting information system ( $X_1$ ) and organizational culture ( $X_2$ ) towards quality of financial statements (Y). Thus the multiple regression line model which used for variable accounting information system ( $X_1$ ) and organizational culture ( $X_2$ ) with the dependent variable the quality of financial statements (Y) has in accordance.

#### e. Test Heteroscedasticity

Test heteroscedasticity aim for test is in model regression occur inequality variant from one observation to observation which other, something model regression contain problem heteroscedasticity it means variant variable in model the no constant. Method detect there is or whether or not heteroscedasticity is to look at the graph plot between the predicted value of the variable dependent. Base analysis to determine the presence or absence of heteroscedasticity that is:

- If there is a certain pattern, such as the dots that form a certain pattern, regular (wavy, widened then narrowed), then it indicates has heteroscedasticity occurs
- If there is no clear pattern, as well as the dots spread above and below number 0 on axis Y, then no occur heteroscedasticity.



**Figure 2.** Results Test Heterocodastisity  
Source: Results exercise Data SPSS 26.0

Based on the picture above, it can be seen that there is no pattern that clear, as well as dot, dot, dot spread in on and in lower number 0 on axis Y. With thereby, could concluded that no occur heteroscedasticity .

## f. Hypothesis Testing

### 1. Test Hypothesis by Partial (t test)

To find out whether the hypothesis is accepted or rejected, a test is carried out two parties with hypothesis as follows :

1)  $H_0 : r_s = 0 \rightarrow$  This means that there is no significant effect between accounting information system to quality of financial reports.

$H_1 : r_s \neq 0 \rightarrow$  It means there is influence which significant Among accounting information system to quality of financial reports.

2)  $H_0 : r_s = 0 \rightarrow$  This means that there is no significant effect between organizational culture to quality of financial reports.

$H_1 : r_s \neq 0 \rightarrow$  It means there is influence which significant Among organizational culture to quality of financial reports.

Then the results of the t count are compared with the t table whose criteria are as following :

If  $t_{\text{calculate}} < t_{\text{table}} \rightarrow$  Accept  $H_0$  and reject  $H_1$  , If  $t_{\text{count}} > t_{\text{table}} \rightarrow$  Reject  $H_0$  and accept  $H_1$  , \_

Where the error rate ( $\alpha$ ) used is 5%, the result of the t value count is as follows:

**Table 5.** Test Hypothesis Coefficients <sup>a</sup>

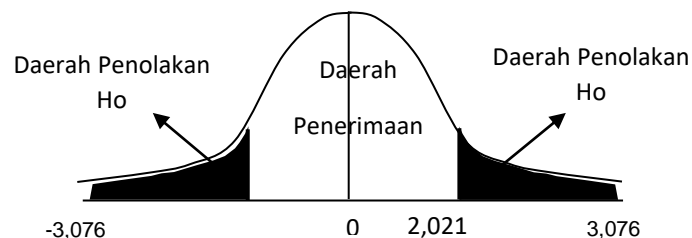
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig.
		B	Std. Error	Beta		
1	(Constant)	5,496	2,969		1,851	,072
	X1	,343	,112	,456	3,076	,004
	X2	,259	,102	,377	2,543	0.015

a, Dependent Variable: Y

Source : Data processed

### 2. Accounting Information System ( $X_1$ )

From calculation statistics test t in on, t count for accounting information system = 3.076 is greater than  $t_{\text{table}} = 2.021$  , then  $H_1$  is accepted and  $H_0$  is rejected. This means there is influence positive Among accounting information system to quality of financial reports.

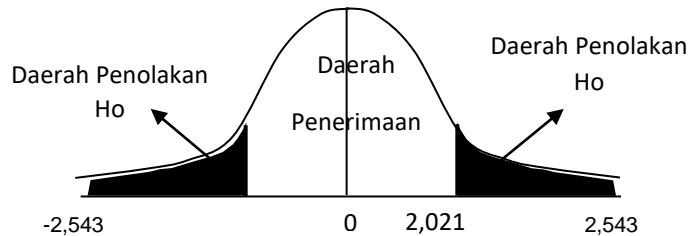


**Figure 3.** Area Reception and Denial  $H_0$  (Test t)

Based on picture in on, score  $t_{\text{count}} = 3.076$  is at in area reception  $H_1$  . Thing this means hypothesis which writer apply that is “ Accounting information system take effect on the quality of financial reports”, could received.

### 3. Organizational Culture ( $X_2$ )

From calculation statistics test  $t$  in on,  $t_{\text{count}}$  for culture organization = 2,543 greater than  $t_{\text{table}} = 2.021$ , then  $H_1$  is accepted and  $H_0$  is rejected. This means there is negative influence between organizational culture on the quality of financial reports.



**Figure 4.** Area Reception and Denial  $H_0$  (Test  $t$ )

Based on picture in on, score  $t_{\text{count}} = 2,543$  is at in area reception  $H_0$ . Thing this means hypothesis which writer apply that is “Organizational culture take effect on the quality of financial reports”, could received.

### g. Simultaneous Test (F Statistical Test)

The decisions taken are as follows:

$H_0: b_1 = b_2 = 0$ : Accounting information system ( $X_1$ ) and organizational culture ( $X_2$ ) does not have a simultaneous effect on the quality of financial statements ( $Y$ ).

$H_1: b_1 \neq 0$ : Accounting information system ( $X_1$ ) and organizational culture ( $X_2$ ) has a simultaneous effect on the quality of financial statements ( $Y$ ).

The basis of decision making is:

- If  $F_{\text{count}} < F_{\text{table}}$  then  $H_0$  is accepted.
- If  $F_{\text{count}} > F_{\text{table}}$  then  $H_0$  is rejected.

The results of the F test test with the help of computer processing based on SPSS version 26.0 calculations obtained the calculated F coefficient values as follows:

**Table 6.** Simultaneous Test  
ANOVA<sup>a</sup>

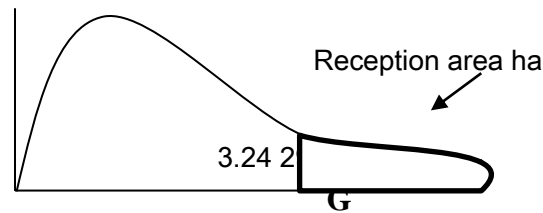
Model		Sum of Squares	df	Mean Square	F	sig.
1	Regression	1059,326	2	529,663	29,469	,000 <sup>b</sup>
	Residual	700,960	39	17,973		
	Total	1760,286	41			

a, Dependent Variable: Y

b, Predictors: (Constant), X2, X1

The data source has been processed, 2022

With the help of computer processing based on SPSS calculations obtained  $F_{\text{count}}$  of 29.469. Meanwhile, the value of  $F_{\text{table}}$  with degrees of freedom in the numerator 2 and the denominator 39 at (0.05) is 3.24. Thus  $F_{\text{count}} (29.469) > F_{\text{table}} (3.24)$ , so it is clear that  $H_0$  is rejected and  $H_1$  is accepted. This shows that the accounting information system ( $X_1$ ) and organizational culture ( $X_2$ ) has a simultaneous effect on the quality of financial statements ( $Y$ ).



**Figure 5.** *Ho's Acceptance and Rejection Area (Test F)*

### 3.2 Discussion

#### a. Influence Accounting information System to Financial Report Quality

Accounting information system is a system which process data and transaction To use produce useful information for planning, control, and operate a business. Based on the results of research, accounting information systems have a positive and positive effect significant to quality of financial reports, it means accounting information system in RSUD Cimaican can improve the quality of financial reports. In study this, accounting information system in Cimaican Hospital included in the good category , in terms of employees HR department at Cimaican Hospital already good in process and store transaction data which can later produce timely, accurate and reliable information, the company designs an accounting information system .

The results of this study are in line with those conducted by Sri Ayem, Lina Karlina (2021 ) which states that the results of this study indicate that information technology has a positive effect on the quality of financial reports.

#### b. The Influence of Organizational Culture on the Quality of Financial Reports

One of the factors that also determines the high and low quality of financial reports is a role that supports goodness and truth about the most widely held beliefs and is used as a work culture in decision making and implementation of the organization's mission and vision activities .

Organizational culture take effect positive to quality of financial reports, it means organizational culture could cause tall low quality of financial reports. The percentage of organizational culture variable is still sufficient both of the proposed dimensions except for the dimensions of attention and detail in the good category. The results of this study indicate that organizational culture has an effect on the quality of financial reports in RSUD Cimaican which means if the organizational culture is applied with assertive and clear so will increase quality of financial reports. This research is in line with the research of Veriyanto Adi Prakoso, Ni Made Dwi Ratnadi, IGAM Asri Dwija Putri (2017) which states that organizational culture has a positive effect on the performance of financial statement preparers.

However the results of other studies show that organizational culture is not take effect to report quality finance that is results study Baihaqi Fanani, Mahben Jalil (2016 ) generally reject the hypothesis which states that there is a relationship between organizational culture and the audit role internal and organizational culture and the role of internal audit affect the quality financial reporting .

#### c. The Influence of Accounting Information Systems and Organizational Culture to Financial Report Quality

L financial reports is information presented to help *stakeholders* in make decision social, political and economy so the decision taken can more quality. Q quality of financial reports is the result of a concise recording process in the form of financial data and activity

from agency which aim for give description about condition finance, results effort, as well as performance company on moment certain or a certain period of time and used as a reference for decision makers on period next. This research is the intended research to find a solution to a problem that is low quality from report finance .

Based on results study accounting information system and organizational culture positive and significant effect on the quality of financial reports, meaning that the accounting information system and organizational culture in RSUD Cimaican can improve the quality of financial reports. In this research, quality report finance at the Cimaican Hospital including in category good it means report Finance at Cimaican Hospital have good quality . \_ This thing in line with journal Akamanwam Itang (2021) that is organizational culture plays a role as moderation Among information system influence accounting for the quality of financial reporting in Small and Medium Enterprises .

#### IV. Conclusion

Based on the results of research and discussion on the effect of the application of accounting information systems and organizational culture on the quality of the financial statements of the Cimaican Regional General Hospital, it can be concluded that the application of accounting information systems has an effect on the quality of reports which indicate that the accounting information system in Cimaican Hospital included in the good category which means being able to process and store transaction data which can later produce timely, accurate and reliable information, the company designed an accounting information system. Although there are still dimensions that still need to be improved, namely Accurate (accurate) and format because it has a below average rating. Organizational culture take effect on the quality of financial reports because organizational culture can lead to high- and low-quality financial reports, although the organizational culture is quite good at RSUD Cimaican and needs to be improved because only I give a good assessment, namely the dimensions of attention and detail.

Application of accounting information systems and organizational culture take effect on the quality of the financial statements of RSUD Cimaican, this shows that the accounting information system and organizational culture are able to jointly improve the quality of financial reports which are supported by the results of the accepted hypothesis test.

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