



The Influence of Information Technology Utilization and Use on the Quality of Financial Reports

Hadrah*, Muhammad Ahsan Abdul Latief

Universitas Muhammadiyah Palopo

*Email: hadrah@umpalopo.ac.id

ABSTRACT

The aim of this research is to determine the effect of the use of information technology and information technology users on the quality of financial reports. The population in this study were employees of PAM Tirta Latimojong, Luwu Regency. Meanwhile, the research sample is the quality of financial reports. The population in this study were all employees of Perumda Latimojong and the sample in this study was 76 people. In this research, the associative type was used with a quantitative approach with testing using multiple linear regression. The results of this research show that the variables Utilization of information technology and users of information technology have a significant effect on the quality of financial reports.

Keywords: *Quality of financial reports, Use of information technology, Users of information technology*

INTRODUCTION

PAM Tirta Latimojong, Luwu Regency, as a regional company that manages drinking water for the basic needs of the people in Luwu Regency, is required to make financial reports as a basis for future planning for top management in making decisions to determine the company's future for the better and also as a form of responsibility to users. financial reports (stakeholders). Therefore, as a regional company, it is required to make quality financial reports so that top management can make decisions in determining the direction of company policy and users of financial reports (stakeholders) can understand the information contained in the financial reports. To be able to make quality financial reports, information technology is needed that can help speed up and make it easier to access financial data so that it becomes a complete financial report. Financial data processing at PAM Tirta Latimojong, Luwu district, has utilized an application program that has been standardized by BPKP, namely the SIKOMPAK (Accounting Computer System) program. However, the use of information technology without being supported by the capabilities of the information technology user or the user cannot operate with maximum results. Therefore, so that information technology can produce quality financial reports, the expertise of a user who is able to operate the SIKOMPAK application and has a formal educational background is needed. in accordance with the field of finance or accounting so that quality financial reports can be produced by PAM Tirta Latimojong Luwu Regency.

The characteristics of quality financial reports according to Government Regulation Number 71 of 2010 concerning Government Accounting Standards have four characteristics, namely: 1. understandable, 2. relevant, 3. reliable, 4. comparable. Understandability means that users can easily understand what is contained in the financial report, assuming that the users know economic and business activities and want to learn accounting information appropriately. The importance of the information contained in financial reports can influence the financial decisions of its users, namely by helping them evaluate past or current events, to confirm or refine the results of previous evaluations. Reliable, meaning that financial reports are presented in their true form, without misleading words and are neutral. Comparability means users can compare current and past financial reports to analyse financial performance.

Information technology is equipment consisting of hardware and software that supports and improves the quality of information at all levels of society quickly and with quality. According to Haag den Keen (1996) in Nugerahamawati (2013), information technology is a set of tools that help you work with information and carry out tasks related to information processing.

To operate an information system based on computer technology, users are needed who have knowledge in understanding the information technology used by the company in its information system. Because users who have good skills and understanding of the information system used are expected to produce good quality information output. A user's expertise and understanding are obtained from the results of education, training attended and experience in a particular field.

METHOD

In this research, the author uses an associative type with a quantitative approach, namely research that aims to obtain an overview and understand and explain the relationship between two independent variables and one dependent variable. This research was conducted at PAM Tirta Latimojong, Luwu Regency. The time needed for the author to research was approximately one week.

The population in this study were all employees of PAM Tirta Latimojong, Luwu Regency. The number of samples in this study was 76 respondents. The method used in the data collection instrument related to the discussion is as follows, observation is directly observing a condition or situation of a research subject or respondent. An interview is a direct dialogue to obtain information from selected respondents in gathering information relevant to research conducted at PAM Tirta Latimojong, Luwu Regency. A questionnaire is to provide a set of questions or written statements for respondents to answer.

The method used to analyse the main problem is:

- Descriptive analysis is an analysis used to obtain an overview of the influence of the use of information technology and users of information technology on the quality of financial reports. The Likert scale is used to measure attitudes, opinions and perceptions of a person or group of people about social phenomena. The results of the respondent's answer will be given a score of 5 if the answer is strongly agreed, score 4 if the answer is agreed (S), score 3 if the answer is neutral, score 2 if the answer is disagreed, score 1 if the answer is strongly disagreed.
- Multiple regression analysis, namely an analysis that aims to determine the magnitude of the influence of the use of information technology and users of information technology on the quality of financial reports.

RESULT AND DISCUSSION

Based on the test results in the table 1, the value of $R = 0.590$ is obtained, which means that the two variables, namely the use of information technology and the use of information technology, have a significant relationship with the quality of financial reports because the R value is positive and close to 1. Furthermore, the Adjusted R Square is 0.331, which shows that the percentage influence of the independent variables, namely the use of information technology and information technology users, explains 33.1% of the variation in the financial report quality variable, while the remainder is. From table 2, the calculated F is 19.534, while the F table value is = 3.13. This shows that F count (19.534) > F table (3.13) with a significant value of $0.000 < 0.05$ so that the two independent variables, namely the use of information technology and users of information technology, simultaneously influence the dependent variable, namely the quality of financial reports.

Table 1 Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,590 ^a	,349	,331	3,753

Table 2 Simultaneous test

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	550,377	2	275,189	19,534	,000 ^a
	Residual	1028,412	73	14,088		
	Total	1578,789	75			
a. Predictors: (Constant), Information Technology User (X2), Utilization of Information Technologyi (X1)						
b. Dependent Variable: Quality of Financial Reports (Y)						

Table 3 Multiple Linear Regression

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,278	4,547		1,821	,073
	Utilization of Information Technology (X1)	,627	,179	,368	3,508	,001
	Information Technology Users (X2)	,525	,168	,328	3,126	,003

a. Dependent Variable: Quality of Financial Reports (Y)

To test the extent of the influence of each variable, namely the use of information technology and users of information technology, a t test was carried out. From table 3, it can be seen that the calculated t for the information technology utilization variable (X1) is 3.508, while the value of the t table is 1.66. This shows that t count > t table with a significance level of 0.001 is < 0.05, meaning that the use of information technology has a significant effect on the quality of financial reports. For the information technology user variable (X2), the t count is 3.126, while the t table value is 1.66, meaning that t count > t table with a significance level of 0.003 is < 0.05, meaning that information technology users have a significant influence on financial reports. From the regression results it also appears that the dominant variable influencing the quality of financial reports is the use of information technology. This is shown by the largest standardized beta coefficient, namely 0.368.

CONCLUSIONS

From the results of the research that has been carried out, conclusions can be drawn from the overall results of the analysis regarding the influence of the use of information technology and users of information technology on the quality of financial reports. The results of the data processing from the regression equation show that there is a significant influence between the use of information technology and information technology users on the quality of PAM Tirta Latimojong's financial reports in Luwu Regency. The dominant variable that influences the quality of PAM Tirta Latimojong Luwu Regency's financial reports is the use of information technology, as indicated by the larger standardized coefficient beta value.

REFERENCES

- Kenneth C. Laudon, Jane P. Laudon, (2011), *Sistem Informasi Manajemen*, Edisi 10, Penerbit Salemba Empat, Jakarta Selatan
- Prof. Dr. H. Veithzal Rivai, M.B.A, Ella Jauvani Sagala, S.Psi., M.Sc, (2009), *Edisi kedua, Manajemen Sumber Daya Manusia untuk perusahaan*, penerbit PT. RajaGrafindo Persada, Jakarta
- Nar Herhyanto, dkk, 2015, *Statistik pendidikan*, Penerbit Universitas Terbuka, Tangerang selatan
- Syarifuddin Barus, 2017, *Analisis Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Standar Akuntansi Pemerintahan, Sistem Akuntansi Keuangan Daerah dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Pemerintah Kota Binjai Dengan Sistem Pengendalian Internal Pemerintah Sebagai Variabel Moderating*. <http://repositori.usu.ac.id/handle/123456789/630>
- Jimmy Ardianto, Joshua Dharmawan, 2017, *Pengaruh Kemutakhiran Teknologi, Kemampuan Teknik Personal Sistem Informasi, Program Pelatihan Pengguna Dan Dukungan Manajemen Puncak Terhadap Kinerja Sistem Informasi Akuntansi Studi Empiris Pada Karyawan Perusahaan Retail Consumer Goods Wilayah Tangerang Dan Bintaro*. <https://doi.org/https://doi.org/10.31937/akuntansi.v9i1.588>
- Irfan Ikhwanul Haza, 2015, *Pengaruh Pemanfaatan Teknologi Informasi Dan Pengawasan Keuangan Daerah Terhadap Kualitas Laporan Keuangan Daerah (Studi Empiris pada SKPD Pemerintah kota padang)*. <http://ejournal.unp.ac.id/students/index.php/akt/article/view/1604>
- Noprial Valenra, Maksyur, Amries Rusli Tanjung, Eka Hariyani, 2015, *Pengaruh Kualitas Sumber Daya Manusia, Komitmen Organisasi, Sistem Pengendalian Intern, dan Pemanfaatan Teknologi Informasi*

terhadap Kualitas Laporan Keuangan (Studi Empiris pada Skpd Kabupaten Indragiri Hulu).Journal article Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau

Ismail, 2017, Pengaruh kualitas sumber daya manusia, pemamfaatan teknologi informasi, dan pengendalian internn akuntansi terhadap nilai informasi pelaporan keuangan pemerintah daerah (study apda satuan kerja perangkat daerah di kabupaten Sleman). Skripsi thesis, Universitas Mercu Buana Yogyakarta. <http://eprints.mercubuana-yogya.ac.id/85/>

Luh Nanda Yogita fani, Nyoman Ari Surya Darmawan, Igusti Ayu Purnamawati, 2015, Pengaruh kecanggihan teknik pemakai teknologi informasi, dan dukungan manajemen puncak terhadap kinerja sistem informasi akuntansi (Study Empiris pada PT PLN (Persero) Area bali Utara (Kantor pusat)

Nabila Zubaidi (2019), Pengaruh Kompetensi sumber daya manusia dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan

Nova Evania, (2016), Pengaruh Penggunaan Teknologi Informasi, keahlian pemakai, dan intensitas pemakaian terhadap kualitas Informasi Akuntansi