

# The Effect Of The Application Of Accounting Information Systems On The Quality Of Financial Statements Of Pt Angkasa Pura Logistics Branch Bali

Ni Made Ayu Chintya Dewi<sup>1\*</sup>, I Wayan Karman<sup>2</sup>, Luh Mei Wahyuni<sup>3</sup>

<sup>1</sup> Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

<sup>2</sup> Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

<sup>3</sup> Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic  
[ayoechintya99@gmail.com](mailto:ayoechintya99@gmail.com), [iwayankarman@pnb.ac.id](mailto:iwayankarman@pnb.ac.id), [meiwahyuni@pnb.ac.id](mailto:meiwahyuni@pnb.ac.id)

**Abstract:** This observe goals to determine the impact of the application of accounting data structures on the satisfactory of the monetary statements of PT. Angkasa Pura Logistics Bali department. The population in this observe have been all employees of PT. Angkasa Pura Logistik Bali branch, totaling 35 human beings. This studies changed into conducted the use of number one statistics collected from the questionnaire device PT. Angkasa Pura Logistics Bali branch. Statistical evaluation used in this studies is straightforward linear regression evaluation take a look at, speculation trying out the use of t take a look at and determinant coefficient check. The consequences of the study said that the Accounting facts gadget variable had a tremendous and tremendous impact at the financial statement satisfactory variable. hence, the hypothesis on this study which states the impact of Accounting information systems (X) on the satisfactory of economic Statements (Y) is appropriate.

**Keywords:** Accounting, Information Systems, Accounting Information Systems, Quality of Financial Reports

**Article information:** Submission to Repository on September 2022

## Introduction

The more development infrastructure city, and increasing growth business in Indonesia makes company service delivery cargo also come growing. This thing push company service delivery cargo sued for capable deliver Request goods to every remote areas of Indonesia. See infrastructure pretty city fast of course must balanced with good distribution. Long distance delivery with payload big of course no easy, so appear company service delivery cargo. According to Abdul Majid (2009: 95), cargo by simple defined as all transported goods through air (airplane), sea (ship) or land (truck container), the usual used between regions/ cities known domestic and foreign with term export import. Service company delivery cargo already many offered and have varying terms between one and the other offered to customers.

Company not could operate without report finance. Report finance is tool important in measure performance company and often used in taking decision. Report finance company is a medium of information about company. Party interested companies could knowing condition finance company and help in make decision about company. Report finance must arranged by be careful and free of bias (prejudice).

Research conducted by Sujadijaya (2017) and Gusherinsya dan Samukri (2020) one of the factor supporter quality report finances is system information accounting. Study the in line with research conducted by Prasisca et al., (2013) those who prove that application system information accountancy finance proven have influence to quality report finance at the cooperative PT. PLN (Persero) Palembang City. More facts where existence as well as utilization technology information used in system information accountancy moment this still anything yet ensure quality report finance. Research conducted by Tampaty et al. (2019) show that utilization from usage technology information show results take effect negative and significant to quality report finance government area in units work device area Regency Bondowoso.

In support availability report quality finance, needed something system information accounting order report prepared finances could give information needed by users report finance specifically owner company. System information accountancy will influence quality reporting finance, easy company in pay tax and structure report finance will produce information clear finances \_ for help owner company

in take decision business. System information accountancy is part important from every companies, and reports quality finance good only could achieved with good system.

System information accountancy many used in company big such as BUMN, private sector, manufacturing, and others. In Bali alone, showing that there is many support for entrepreneurs and providers service delivery stuff, one of them is PT. Angkasa Pura Logistics Bali Branch or above known with APLog Bali. APLog Bali has consider that system information accountancy very important for continuity of transaction process his company. Challenge competition effort Among company service delivery goods has cause consequence for provide report financial relevant and reliable.

Through observations that have been carried out at PT. Angkasa Pura Logistics Bali Branch. System information accounting at PT. APLog still use where is the manual system Thing this make slow worker employees who cause slow reporting finance to center. The impact that will occur is company no have accurate and reliable information. However recently it's on the moon October 2021 PT. APLog *update* system information manual accounting becomes system information accountancy based computer. System information accountancy based computer in input report finance use SAP (*System Application and Product in Data Processing*) system.

Based on phenomena and research before, then researcher want to knowing how far is the application system information accounting that can knowing existence suitability tasks and technology available information in company this. because that researcher make one post with title **“The Effect Of The Application Of Accounting Information Systems On The Quality Of Financial Statements Of Pt Angkasa Pura Logistics Branch Bali”**

## Method

This research uses quantitative data. This study also uses primary data sources obtained through the distribution of questionnaires using google form to respondents. This research was conducted at the PT. Angkasa Pura Logistik Bali Branch, which is located at Jl. Ngurah Rai Airport, Kuta, Badung. This research was carried out for three months from February to April 2022. The respondent determination method used in this research is a purposive sampling method, namely the selection of respondents based on judgment (judgment sampling). Analysis technique in study this use IBM SPSS Statistics method Version 25. IBM SPSS Statistical Method version 25 used in processing analysis data descriptive, test assumptions classic, analysis simple linear regression, hypothesis testing and coefficient test determination.

## Results and Discussion

### 1.1 Characteristic Respondent

Table 1. Characteristics Respondent

Description	Amount	Percentage (%)
<b>Gender</b>		
Male	20	57%
Female	15	43%
<b>Age</b>		
17 – 25 Years	5	14%
26 – 30 Years	17	49%
31 – 35 Years	5	14%
36 – 40 Years	4	11%
41 – 45 Years	2	6%
> 45 Years	2	6%
<b>Last Education</b>		
Senior High School	1	3%
Diploma	0	0%
S1	30	86%
S2	4	11%

Source: Primary data processed, 2022

From the processed data it can be concluded that the employees of PT. Angkasa Pura Logistik Bali Branch is dominantly male and the dominant age is 26-30 years old, then the dominant education level is S1 for the last education.

1.2 Analysis Statistics Descriptive

Table 2. Analysis Statistics Descriptive Variable System Information Accounting (X)

Question	Answer					mean	Std. Dev.	Note:
	STS	TS	KS	S	SS			
System information accounting used provide accurate information	0	0	2	15	18	4,457	0.602	Very good
System information used give information needed	0	0	3	15	17	4,400	0.641	Very good
System information used effective and efficient	0	0	2	16	17	4,429	0.599	Very good
System information accounting used easy understood and used	0	0	2	13	20	4,514	0.603	Very good
System information accounting used could increase satisfaction work	0	0	1	15	18	4,514	0.554	Very good

Source: Primary data processed, 2022

Descriptive Statistical Analysis of Accounting Information System Variables shows that employees at PT. Angkasa Pura Logistik Bali Branch considers the accounting information system used is easy to understand and use and can increase job satisfaction, this is shown by X4 and X5 with the highest mean value, which is 4.514. However, the mean value of X2 is the lowest at 4,400. This shows that not all of the information needed can be found in the information system used.

Table 3. Analysis Statistics Descriptive Variable Quality Report Finance (Y)

Question	Answer					mean	Std. Dev.	Note:
	STS	TS	KS	S	SS			
Report quality finance Fulfill normative requirements are relevant, reliable, able understood, and can compared.	0	0	4	10	21	4,486	0.692	Very good
Every information in report finance accompanied with detailed explanation so that mistake in interpretation and use information the could prevented.	0	0	4	16	15	4,314	0.666	Very good
Information in report finance has describe by honest all transactions and events other should be served.	0	0	2	19	14	4,343	0.583	Very good
Whole information presented in report finance could understood with easy.	0	1	2	10	22	4,514	0.732	Very good
Report finance could help in taking decision.	0	0	2	18	15	4,371	0.590	Very good

Source: Primary data processed, 2022

Descriptive Statistical Analysis of Financial Report Quality Variables shows that employees and administrative staff at PT. Angkasa Pura Logistik Bali Branch understands all the information presented in the financial statements which can later assist in making decisions. It can be seen from Y4 with the

highest mean value of 4.514. However, the mean value of Y2 is the lowest at 4.314. This explains that not all information in the financial statements has been prevented from being mistaken.

1.3 Validity and Reliability Test

Table 4. Validity Test Results System Information Accounting (X)

Statement	r Count	r Table	Information
X1	0.647	0.344	Valid
X2	0.751	0.344	Valid
X3	0.750	0.344	Valid
X4	0.654	0.344	Valid
X5	0.611	0.344	Valid

Source: Primary data processed, 2022

Table 5. Validity Test Results Quality Report Finance (Y)

Statement	r Count	r Table	Information
Y1	0.854	0.344	Valid
Y2	0.661	0.344	Valid
Y3	0.655	0.344	Valid
Y4	0.823	0.344	Valid
Y5	0.726	0.344	Valid

Source: Primary data processed, 2022

Based on Tables X and Y, it can be seen that the calculated r value for each question item is greater than the r table so that it can be concluded that all questions in the research questionnaire are valid.

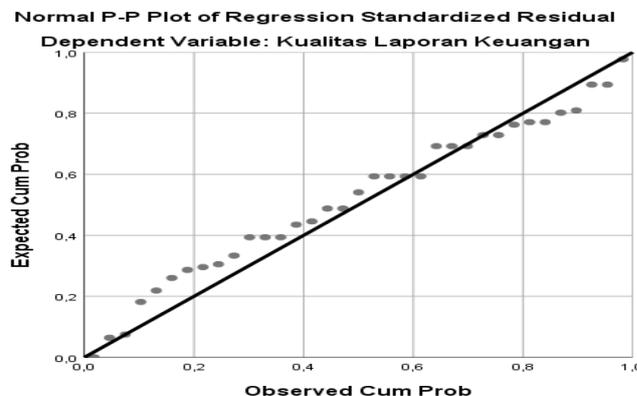
Table 6. Reliability Test Results

No	Variable	Cronbach Alpha	Information
1	System Information Accountancy	0.715	Reliable
2	Quality Report Finance	0.801	Reliable

Source: Primary data processed, 2022

based at the effects of the output of IBM SPSS facts version 25 desk 6, it's far recognized that the Cronbach Alpha price for the Accounting facts machine variable (X) is zero.715 and the economic record best variable (Y) is 0.801. The Cronbach Alpha price of each variable is more than zero.60 so it is able to be concluded that every one variables are dependable.

1.4 Test Assumption Classic



Source: Primary data processed, 2022

Figure 1. Normality Probability Plot Results

Table 7. Normality Test Results

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		35
Normal Parameters <sup>a,b</sup>	mean	0.000000
	Std. Deviation	1.94716515
Most Extreme Differences	Absolute	0.114
	Positive	0.101
	negative	-0.114
Test Statistics		0.114
Asymp . Sig. (2-tailed)		,200 <sup>c,d</sup>

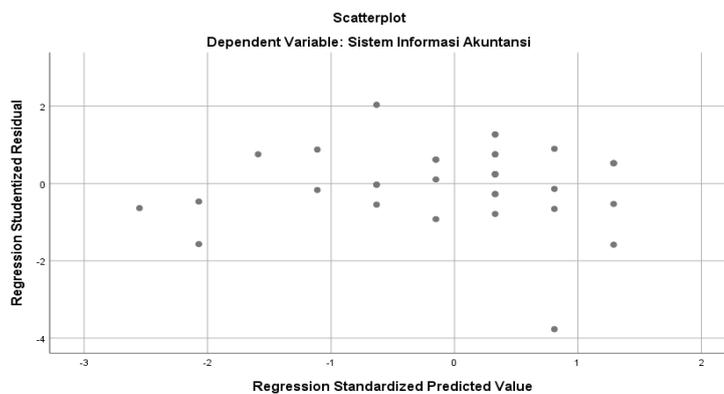
Source: Primary data processed, 2022

Based on the results of the output of IBM SPSS Statistics Version 25, the table shows that the probability (Asymptotic Significance) with a significance value of 0.200 > 0.05 and the pattern in the graph in Figure shows that the distribution of the data (histogram) is mostly seen following the normal curve. Then it is concluded that the residual value is normally distributed.

Table 8. Heteroscedasticity Test Results

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.459	2,537		0.181	0.857
	System Information Accountancy	0.041	0.113	0.063	0.363	0.719

Source: Primary data processed, 2022



Source: Primary data processed, 2022

Figure 2. Heteroscedasticity Test Results (Scatterplot)

Based on the output of IBM SPSS Statistics Version 25, it is known that the significance value of the Accounting Information System (X) variable is 0.719. The heteroscedasticity test from the Glejser test

can be seen that the significance value of each independent variable is more than 0.05 and the scatterplot image also does not have a clear pattern (wavy, widened then narrowed), so it can be concluded that the data tested in this study did not experience heteroscedasticity and could further analyzed.

Table 9. Simple Linear Regression Test Results

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.591	3,646		1,533	0.135
	System Information Accountancy	0.737	0.163	0.619	4,527	0.000

Source: Primary data processed, 2022

Based on IBM SPSS Statistics Version 25 output results Table 9 can be arranged equality simple linear regression as following:

$$Y = 5,591 + 0,737X \tag{1}$$

### 1.5 Hypothesis Test

Test hypothesis conducted for get answer from formula problem research. The data in table 9 Simple Linear Regression Test Results could knowing answer hypothesis with using Partial TEST (T test). Variable System Information Accounting (X) with t count of 4,527, the value of t table with df = N-2, 35-2 = 33 of 2.034 which means t count > t table, with score significance of 0.000 < 0.05. Could concluded that variable System Information Accounting (X) is influential by positive and significant to variable Quality Report Finance (Y).

### 1.6 Coefficient Test Determination (R<sup>2</sup>)

Table 10. Determination Test Results (R<sup>2</sup>)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,619 <sup>a</sup>	0.383	0.364	1,976

Source: Primary data processed, 2022

Based on the results of the output of IBM SPSS Statistics Version 25 Table 10 it is known that the adjusted R Square value is 0.619, which means that the Accounting Information System variable (X) has an influence of 61.9% on the Financial Statement Quality variable (Y) and the remaining 48.1% is influenced by other variables outside of this study.

## Conclusion

Based on results analysis and discussion about influence application system information accountancy to quality report finance PT. Angkasa Pura Logistics Bali Branch can conclusion that variable System Information Accountancy take effect by positive and significant to variable Quality Report Finance. With thus, H0: System information accountancy no influential and not significant to quality report finance rejected, while H1: System information accountancy take effect by positive and significant to quality report finance accepted. This thing state the more tall level quality report finance so trend system information accountancy will the more good. Coefficient Test Determination (R<sup>2</sup>) states that variable system information accountancy give influence by 36.4% against variable quality report finance. This thing state that variable quality report finance could influenced by several variables, one

of which is 36.4% of variable system information accounting, the remaining 63.8% are affected variable other.

## Acknowledgments

the author would love to thank all the leaders of the Bali nation Polytechnic and their supervisors for their assistance in the guidance of this text. All events PT. Angkasa Pura Logistics Bali branch, in particular the respondents who've assisted the writer in obtaining survey facts. family and pals for his or her motivation and aid in finishing this text.

## Reference

- Abdul Majid, S. (2009). *Ground Handling Manajemen Pelayanan Darat Perusahaan Penerbangan* (S. Abdul Majid & E. P. D. Warpani, Eds.; 1st ed., Vol. 1). Rajawali Pers. <https://docplayer.info/84791722-Suhorto-abdul-moiid-eko-probo-d-worponi-ffip-bt-nmo-geal-t-fr-c-l-ft-i-ia-rk-r-n-r-1-kaan-an-timur.html>
- Arikunto, S. (2011). *Prosedur Penelitian : Suatu Pendekatan Praktik* (Ed. Rev. VI, Cet. 14). Rineka Cipta. <https://opac.perpusnas.go.id/DetailOpac.aspx?id=217760>
- Gusherinsya, R., & Samukri. (2020). Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan. *JURNAL AKUNTANSI*, 9(1), 2301–4075. <http://ejournal.stiemj.ac.id/index.php/akuntansi58>
- Hanafi, M. H., & Halim, A. (2018). *Analisis Laporan Keuangan* (5th ed.). UPP STIM YKPN. <https://opac.perpusnas.go.id/DetailOpac.aspx?id=1163322>
- Kuncoro, M. (2003). *Metode Riset Untuk Bisnis & Ekonomi : Bagaimana Meneliti & Menulis Tesis*. Erlangga. [https://scholar.google.com/citations?view\\_op=view\\_citation&hl=en&user=Afz8-kMAAAAJ&citation\\_for\\_view=Afz8-kMAAAAJ:j8SEvjWINXcC](https://scholar.google.com/citations?view_op=view_citation&hl=en&user=Afz8-kMAAAAJ&citation_for_view=Afz8-kMAAAAJ:j8SEvjWINXcC)
- Mandasari, A. (2017). *Peranan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan PT. Sinar Galesong Mandiri*.
- Prasisca, J., Kharlina, R., & Yunita, C. (2013). *Pengaruh Penerapan Sistem Informasi Akuntansi Keuangan Terhadap Kualitas Laporan Keuangan Pada Koperasi Lister PT. PLN (Persero) Kota Palembang*.
- Soudani, S. N. (2012). The Usefulness of an Accounting Information System for Effective Organizational Performance. *International Journal of Economics and Finance*, 4(5). <https://doi.org/10.5539/ijef.v4n5p136>
- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sugiyono. (2017). *Metode Penelitian Kualitatif, Kuantitatif dan R&D*. ALFABETA. [www.alfabetabdg@yahoo.co.id](http://www.alfabetabdg@yahoo.co.id)
- Sujadijaya, T. (2017). *Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan*. Universitas Pasundan.
- Tampaty, M. R., Cahyono M.Si, Dr. D., & Pramono SE M, S. D. E. (2019). *Analisis Faktor-Faktor yang Mempengaruhi Kualitas Informasi Laporan Keuangan Pemerintah Daerah (Studi Kasus pada Satuan Kerja Perangkat Daerah Kabupaten Bondowoso)*. <http://repository.unmuhjember.ac.id/274/>