The importance of quality accounting information management in regional governments in Indonesia

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C H R O N I C L E	A B S T R A C T
	This study aims to determine the influence of information technology utilisation and the application of good governance principles on the quality of accounting information. The survey is an explanatory research intending to explain the causal relationships between variables through testing hypotheses. The analysis is used to determine the independent variables' influence on the dependent variable. This research is conducted based on existing theories which were later developed into a research model designed to examine the effect of information technology utilisation and the application of good governance principles on the quality of accounting information. The study aims to review the quality of accounting information to answer research questions concerning the effect of information technology utilisation and the application of principles of good governance on the quality of accounting information. The benefit of this research is that it contributes scientifically to financial accounting and public sector science and it attempts to solve the problems stakeholders face when implementing tasks related to the quality of accounting information. The study results state that the use of information technology affects the quality of accounting information, as does the application of good governance principles. This study's implications will help raise awareness concerning the importance of integrity in the accounting reporting system in regional governments in Indonesia.

1. Introduction

According to the Indonesian Supreme Audit Institution's audit of local government financial reports (LGFR), regional governments in Indonesia still suffer from poor-quality financial reports. Furthermore, the audit detected 2,887 problems in controlling the implementation of the revenue and expenditure budget and 1,252 issues with internal control structures (Indonesian Supreme Audit Institution, 2018). Thus, the quality of financial statements is not in line with expectations. The quality of financial accounting information refers to the information's qualitative characteristics (Kieso et al., 2011; Kieso et al., 2012). Hall (2012) stated the quality of accounting information depends on its relevance, timeliness, accuracy, completeness and summarising.

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The use of information technology is expected to facilitate the financial reporting process, leading to quality financial reports. The Government Regulation Republic of Indonesia 2010 requires the implementation of a development process that is in line with good governance principles. Therefore, regional governments are obliged to develop and utilise advances in information technology to improve their abilities to manage regional finance and to channel regional financial information to public services. The rapid advancement of information technology and its potential for widespread use can create opportunities for various parties to access, manage and utilise regional financial information quickly and accurately. The Government Regulation Republic of Indonesia Number 65 explained the obligation of information technology utilisation. Sari et al. (2016) examined the effect of human resource capacity, the understanding of accounting, the system application and products in data processing (SAP), the utilisation of information technology and the use of internal control systems on the quality of regional governments' financial reporting. The research results showed that information technology utilisation had a significant effect on quality LGFR. Furthermore, Yuliani et al. (2010) stated the use of regional financial accounting information systems affects the quality of financial statements and sustainability reports (SR). SR financial statements are crucial for the development of an agency because they include both social and environmental aspects (Doktoralina et al., 2018).

Local governments that conduct good governance will be more likely to remain sustainable. The Government Regulation Republic of Indonesia (PP) Number 101 defined good governance as governance that develops and applies the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness and supremacy and can be accepted by the community as a whole. Furthermore, Oktarina et al. (2016) stated that good governance can influence the quality of financial reports. Therefore, this study's research question tries to answer the question on whether or not information technology use and the application of good governance principles influence the quality of accounting information.

This study aims to determine and analyse the influence of information technology utilisation and the application of good governance principles on the quality of accounting information. This study's theoretical contribution will support or complete existing theories relating to accounting science, particularly financial accounting. Furthermore, in providing empirical data regarding the financial and public accounting fields (particularly in the government), the study will provide suggestions and references for solving the problems related to accounting operations in regional government.

2. Literature review

2.1. Information Technology Theory

According to Doktoralina and Apollo (2019), Oktarina et al. (2016), The Government Regulation Republic of Indonesia Number 101, (2000) information technology refers to the range of available technologies that help people live more efficiently and facilitates making, changing, storing, communicating and/or disseminating information. Information technology brings together computing and communication in the form of data, voice and video (Doktoralina & Bahari, 2018). Information technology is used to process the data and information useful for making decisions. Briefly, the benefits of information technology in accounting are: making work more comfortable, increasing productivity, enhancing effectiveness and improving work performance (Avgerou & Walsham, 2017; Naikar, 2016; Vasarhelyi et al., 2015).

2.2. The Principles of Good Governance

According to Sedarmyanti (2009:36) good governance is the implementation of a stable, responsible, efficient and effective state government by maintaining constructive interactions between the state domain, the private sector and society. The PP Number 101 defines good governance as governance that

develops and implements the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness and legal supremacy and can be accepted by the entire community. According to Sedarmayanti (2012), the principles of good government are: 1) Participation, with the community involved in making decisions both directly and indirectly through representative institutions that can channel their aspirations, and engagement is built based on freedom of association and speech and constructive participation; 2) The rule of law, which is a legal framework that is fair and carried out indiscriminately; 3) Transparency, which is built based on freedom of information, with information relating to public interests obtained directly by those who need it; 4) Responsiveness, meaning public institutions must be fast and responsive in serving stakeholders; 5) Consensus orientation, with the government oriented to the interests of the wider community; 6) Equity, ensuring every society member has the same opportunity to obtain welfare and justice; 7) Efficiency and Effectiveness, which requires public resources are managed efficiently and effectively; 8) Accountability, making the government accountable to the public for every activity carried out; 9) Strategic vision, meaning government administrators and the public must have a long-term view.
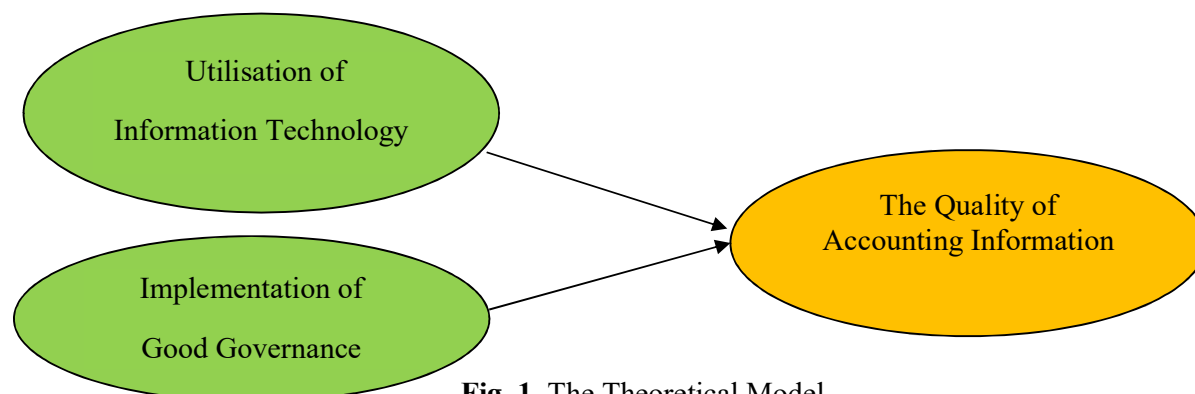
2.3 The Quality of Accounting Information

McLeod and Schell, (2007), Merino et al. (2016) and Nurharjanto et al. (2018) argued that quality information must have certain characteristics: 1) Accurate, meaning that data must reflect the actual situation; 2) Timely, meaning that information must be available when needed; 3) Relevant, meaning that the information provided must be in accordance with what is required; 4) Complete, meaning that the information must be given in full. Furthermore, Bastian, (2010:134) added that the important qualities of information in financial statements must be according to the Government Accounting Standards of understandability, relevance, reliability and comparability. Therefore, government financial statements must meet the desired quality according to the Government Regulation of Republic of Indonesia Number 24, 2005, namely: (a) relevant, (b) reliable, (c) comparable and (d) understandable.

3. Conceptual Framework

According to the Government Regulation Number 65 Republic of Indonesia 2010 concerning the Regional Financial Information System, a development process must be implemented that is in line with the principles of good governance. The central government and regional governments are obliged to develop and utilise information technology advances to improve financial management capabilities and to be accountable for activities conducted by the government. Abdallah (2014) examined the impact of accounting information systems on the quality of financial statements, and the results showed a positive effect. Al-Zwyalif (2013) stated that information technology has a positive influence on accounting information in financial statements. In their report 'The Influence of Internal Control Effectiveness, Information Technology Utilization and Human Resources Competence on Local Government Financial Reporting Quality', Nurlis and Yadiati (2017) stated that the use of information technology affects the quality of financial statements. Furthermore, Hidayah (2018) conducted research entitled 'The Effect of Human Resource Competence and the Use of Information Technology on Accrual Accounting Implementation', and the results showed that the use of information technology affects the effectiveness of accrual accounting.

Therefore, researchers suspect the use of information technology influences the quality of financial statements. In implementing good governance principles, regional governments will be able to provide better government services as public servants. Novatiani and Fatimah (2012), conducted research that showed the significant influence of good governance principles on the quality and reliability of financial reports; the better the implementation of good corporate governance, the lower the fraud or errors in the financial statements. Fig. 1 shows the relationship between information technology use, good governance principles and the quality of accounting information:

Fig. 1. The Theoretical Model

Based on the framework stated earlier, the research hypotheses can be arranged as follows:

H_1: The utilisation of information technology affects the quality of accounting information.

H_2: The implementation of good governance principles influences the quality of information accounting.

4. Method

4.1. Research design

This study is an explanatory research that intends to explain the causal relationship between variables through testing hypotheses. This type of causal study enables the researcher to find the cause of one or more problems (Sekaran & Bougie, 2016; Smith, 2017; Yanow & Schwartz-Shea, 2015). In this study, the effect of information technology use and the application of good governance principles on the quality of accounting information will be tested. The target population in this study consists of 44 Tangerang City Regional Government Work Units, and the analysis used a descriptive statistical analysis, data quality testing (validity and reliability tests), inner models and hypothesis testing.

4.2. Data and research samples

Table 1 shows the study's sample of Regional Work Units (SKPD) in Tangerang City:

Table 1
Research Sample

No.	SKPD	No.	SKPD
1	Regional Financial Management Agency	23	Inspectorate
2	DPRD Secretariat	24	Social Services
3	Regional Revenue Agency	25	Regional Disaster Management Agency
4	One-Stop Integrated Licensing Investment Office	26	Office of National Unity and Politics
5	The Regional Secretariat	27	Civil Service Police Unit
6	Agency of Housing and Settlement	28	Regional Library and Archives Service
7	Agency of Communication and Information	29	Public Works Office and Spatial Planning
8	Education Authorities	30	Agency of Culture and Tourism
9	Regional Planning and Development Office	31	Tangerang City General Hospital
10	DP3AP2KB	32	*Karang Tengah* Sub-District
11	Agency of Food Resilience	33	*Ciledug* Sub-District
12	Agency of Cooperatives and SMEs	34	*Pinang* Sub-District
13	Agency of Youth and Sports	35	*Cipondoh* Sub-District
14	Agency of Land Regional	36	*Tangerang* Sub-District
15	Regional Civil Service and Development of Hu-	37	*Cibodas* Sub-District
16	Office of Industry and Commerce	38	*Jatiuwung* Sub-District
17	Public Health Office	39	*Priuk* Sub-District
18	Environmental Services	40	*Karawaci* Sub-District
19	Office of Population and Civil Registration	41	*Neglasari* Sub-District
20	Agency of Transportation	42	*Batu Ceper* Sub-District
21	Agency of Culture and Tourism	43	*Benda* Sub-District
22	Employment Agencies	44	Larangan Sub-District

Source: Tangerangkota.go.id (2019)

The target population, which is the sample in this study, consisted of 44 regional work units (SKPD) in Tangerang City. Thus, the sampling technique used in this study is a saturated sample (census).

4.3. Data analysis methods

The data analysis methods used included variable descriptions, validity and reliability tests, goodness of fit structural models (inner models) and hypothesis testing using structural equation modelling (SEM) with the partial least squares (PLS) path modelling method (Ghozali & Latan, 2015; Hair Jr et al., 2016).

4.4. The Results of Statistical Tests

The principles of good governance variables are measured in three reflective dimensions, which are described in Table 2:

Table 2
Description of Variables for the Implementation of Good Governance Principles

No.	Dimension	Average Score
1	Transparency	4.02
2	Participation	4.05
3	Accountability	4.23
Average		4.10

Source: Processed Primary Data, 2019

The implementation of good governance variables yields an average score of 4.10, which means that the implementation of good governance principles in the local governments of Tangerang City has been excellent. The quality of accounting information variables are measured using five reflective dimensions, which are described in Table 3:

Table 3
Description of Variables of the Quality of Accounting Information

No.	Dimension	Average Score
1	Timeliness	4.25
2	Understandability	4.47
3	Comparability	4.21
4	Relevance	4.42
5	Reliable	4.45
Total		4.36

Source: Processed Primary Data, 2019

The quality of accounting information variables have an average score of 4.36. Thus, the quality of accounting information in the local governments of Tangerang City has been excellent.

4.5 Test of validity and reliability

Based on the output of the path diagram, the loading factor for the second order meets the convergent validity, and the indicator value is above 0.5 (Hair Jr et al., 2014; Hair et al., 2011). All loading factors in both the second order and the first order are significant at the 5% level, as shown in Fig. 2 as follows,
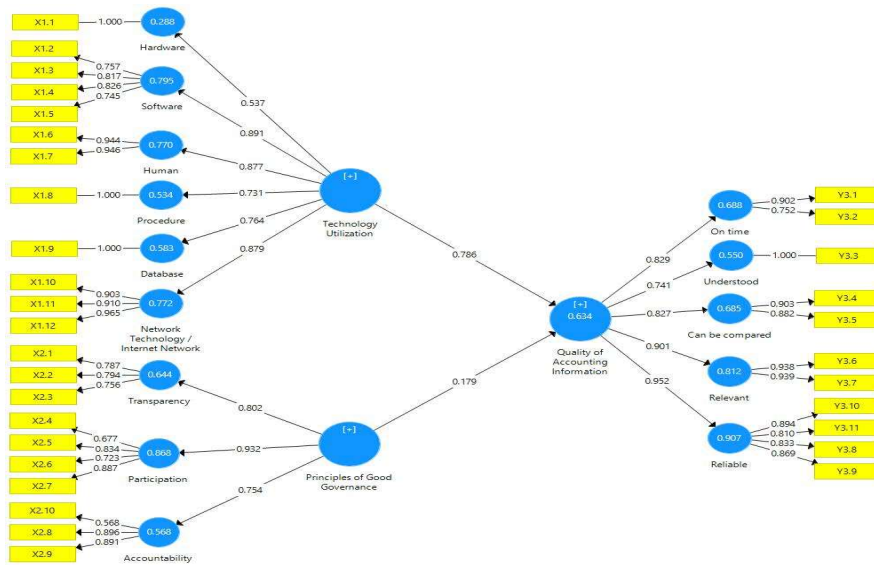
Fig. 2. Output Loading of Research

Based on the output of the path diagram above, the loading factor for the second order meets the convergent validity, and the indicator value is above 0.5. All loading factors in both the second order and the first order are significant at the 5% level. Table 4 shows the factor loading for each indicator in the validity test:

Table 4
Validity Test

Construct	Dimension	Indicator	Outer Loading	Description
Utilisation of Information Technology (X1)		$X_{1.1}$	1.000	Valid
		$X_{1.2}$	0.757	Valid
		$X_{1.3}$	0.817	Valid
		$X_{1.4}$	0.826	Valid
		$X_{1.5}$	0.745	Valid
	X_1	$X_{1.6}$	0.944	Valid
		$X_{1.7}$	0.946	Valid
		$X_{1.8}$	1.000	Valid
		$X_{1.9}$	1.000	Valid
		$X_{1.10}$	0.903	Valid
		$X_{1.11}$	0.910	Valid
		$X_{1.12}$	0.965	Valid
Implementation of Good Governance Principles (X2)		$X_{2.1}$	0.787	Valid
		$X_{2.2}$	0.794	Valid
		$X_{2.3}$	0.756	Valid
	X_2	$X_{2.4}$	0.677	Valid
		$X_{2.5}$	0.834	Valid
		$X_{2.6}$	0.723	Valid
		$X_{2.7}$	0.887	Valid
		$X_{2.8}$	0.896	Valid
		$X_{2.9}$	0.891	Valid
		$X_{2.10}$	0.568	Valid
Quality of Accounting Information (Y)		$Y_{3.1}$	0.902	Valid
		$Y_{3.2}$	0.752	Valid
		$Y_{3.3}$	1.000	Valid
		$Y_{3.4}$	0.903	Valid
		$Y_{3.5}$	0.882	Valid
	Y_3	$Y_{3.6}$	0.938	Valid
		$Y_{3.7}$	0.939	Valid
		$Y_{3.8}$	0.833	Valid
		$Y_{3.9}$	0.869	Valid
		$Y_{3.10}$	0.894	Valid
		$Y_{3.11}$	0.810	Valid

Source: PLS statistical output

Based on the results of the output reliability for all dimensions in the information technology utilisation variable, the implementation of good governance principles and the quality of accounting information have Cronbach's Alpha scores above 0.6. The composite reliability is above 0.7; thus, the indicators used in each dimension have enough reliability to measure the construct, as shown in Table 5:

Table 5
Reliability Test

Variable & Dimension	AVE	Cronbach's Alpha	Composite Reliability	Description
Utilization of the Information Technology (X₁)	0.847	0.931	0.956	Reliable
Implementation of the Good Governance Principles (X₂)	0.575	0.755	0.852	Reliable
Quality of the Accounting Information (Y)	0.783	0.830	0.916	Reliable

Source: PLS statistical output

4.5 Evaluation of goodness of fit structural models (inner models)

The research model measured goodness of fit using the R-Square value (R^2). The value of R-Square (R^2) in the PLS output is 0.634; the value of Adjusted R-Square (Adj-R^2) is 0.616. Therefore, the accounting information quality model can be explained by the utilisation of information technology, and the implementation of good governance principles of the remaining 63% can be explained by other variables outside the research model, as shown in Table 6:

Table 6
R-Square

Variable	R-Square	R-Square Adjusted
Quality of the Accounting Information (Y)	0.634	0.616

Source: PLS statistical output

4.6 Hypothesis testing

All dimensions in each variable have a t-statistic value greater than 1.660; thus, the dimensions are capable of measuring each construct, as shown in Table 7:

Table 7
Path Coefficients

Relations Between Variables	Coefficient Parameters	t-Statistics	P-Values	Description
Utilisation of Information Technology → Quality of Accounting Information	0.786	13.5	0	Significant
Implementation of Good Governance Principles → Quality of Accounting Information	0.179	1.827	0.034	Significant

Note.: Significant at level 5%

The results of the significance test on the structural model above indicate that the path coefficients of information technology utilisation and of the implementation of good governance principles on the quality of accounting information have been tested significantly. The significance value of each variable is below 0.005; thus, information technology utilisation and the implementation of good governance principles each influence the quality of accounting information.

5. Discussion

5.1. The Effect of Information Technology Utilisation on the Quality of Accounting Information

Based on the results of the hypothesis testing outlined in Table 7, information technology utilisation influences the quality of accounting information. The parameter coefficient value of 0.786 means that

the better the information technology utilisation, the better the quality of accounting information. The study results are in line with the theory stated by Jogiyanto, (2017) which explained that component technology can achieve the timeliness that makes information valuable (understanding). This research is also in line with the Muda and Dharsuky, (2015) and Muda et al.'s (2017) studies, which stated the use of information technology has a significant positive effect on the quality of local government financial reports. Information technology can be utilised if the quantity and quality are good, and the availability of supporting facilities is needed (such as networks and software). This study also supports the research of Hidayah, (2018) which stated the use of information technology influences the effectiveness of accrual accounting.

5.2. The Effect of Implementing Good Governance Principles on the Quality of Accounting Information

Implementation of good governance principles affects the quality of accounting information. The value of 0.179 in the parameter coefficient means that the better the implementation of good governance principles, the better the quality of accounting information. The government must manage its responsibilities well, utilising all its resources for the prosperity of the community (Yusuf, 2009). Financial reports are one form of accountability for financial managers. The government, as the manager of state finances, must also account for the public money it manages in the form of government financial reports. The Audit Board of the Republic of Indonesia, as an external auditor, audits government financial reports. According to Azlim and Bakar, (2012) the connection between the implementation of good governance and the quality of financial statements of local governments is inseparable from the problem of accountability and transparency in managing regional finance to produce quality financial reports. Muda et al., (2017) stated the quality of financial information, as a result of implementing good governance, depends on the timeliness of preparing regional financial reports. The government must carry out the preparation for financial statements in accordance with the reporting period, as presented at least once a year, although this may change due to alterations in the fiscal year. Timely reporting improves the quality of the information produced, making it more accurate and enabling users to make better decisions when evaluating the past or predicting the future.

6. Conclusion and suggestions

Information technology utilisation positively affects the quality of accounting information, meaning that the better the information technology utilisation, the better the quality of the accounting information. The implementation of good governance principles also positively influences the quality of accounting information, meaning that the better the implementation of good governance principles, the better the quality of the accounting information.

Considering information technology use and the implementation of good governance principles are critical for achieving quality accounting information, local government authorities and employees must focus on meeting this standard. Thus, further research is needed to examine other variables related to information technology use and good governance on the quality of accounting information.

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