

# The Role Of Training And Assistance In Improving The Utilization Of Accounting Information Systems To Improve The Quality Of Financial Reports In The SMEs Sector

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## **Abstract.**

*This study aims to analyze the role of training and mentoring to improve the quality of financial reports in the SMEs sector in Sragen Regency by utilizing an accounting information system. This study uses a survey method with the type of data used quantitative data and primary data sources. Sampling used a purposive sampling technique and 58 SMEs became respondents in this study. The results of the study concluded that the use of Accounting Information System has a positive and significant effect on the quality of financial reports, while the understanding of accounting no effect on the quality of financial reports. Training and mentoring variables moderate the relationship between use of Accounting Information System and quality of financial reports. Meanwhile, the variable use of Accounting Information System on the quality of financial reports cannot be moderated by training and mentoring.*

**Keywords:** SMEs, Understanding of Accounting, Utilization of Accounting Information System, Internal Control System, Training and Assistance and Quality of financial reports.

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## **I. INTRODUCTION**

One of the basis for making economic decisions in an organization is to use the basis of financial statements. The existence of financial statements is needed to provide relevant information about the financial position of an entity in an accounting period, therefore financial statements are a very useful tool to assist top management in the management decision-making process to regulate the direction of the course of a business [1]. Financial statements are considered useful in making financial decisions because they provide information for investors and creditors to help them predict the amount, timing, and uncertainty of future cash flows. Basically the purpose of financial reporting is to assess the company's performance, this can be seen from the financial report data obtained by the company. Despite the importance of financial reports for decision making, many Micro, Small and Medium Enterprises (MSMEs) actors in particular have not realized the importance of neat financial records and bookkeeping [2]. In the current digital era, most MSME actors are still "blind" in accounting, as a result, many MSMEs do not have bookkeeping for their business which has the potential to grow. MSME actors have contributed up to 60 percent of the national Gross Domestic Product (GDP) and absorbed 97 percent of the workforce. Currently, the number of small businesses in Indonesia has reached 93.4 percent, and medium enterprises are at 5.1 percent, while large businesses are only 1 percent. However, this percentage has not increased in recent years due to lack of attention in preparing financial statements. Based on agency theory, not all financial statements can help management decision making.

Financial statements must contain components that need to be considered by presenters of accounting information so that the existing coverage can meet the needs of decision makers who will use it [3]. A person is said to understand accounting if the person is smart and understands how the accounting process becomes financial statements based on the principles and standards of preparing financial statements that are applied. The more you understand the activities of accounting records, the better the quality of financial reports. Utilization of accounting information systems affects the quality of the financial statements [3][4][2][5][6][7]. However, the results of other studies show different results, namely the use of accounting information systems has no effect on financial statement quality intentions [8][9][10]. Efforts to improve understanding are carried out with training and mentoring. Training and mentoring is a way to increase knowledge, skills and expertise. Training and assistance in the field of accounting can improve

understanding of accounting with the aim of producing better and better quality financial reports [11]. Increasing capacity through training and assistance to utilize accounting information systems can have an impact on the quality of financial reports because even a very small difference or problem that cannot be seen by humans can be detected by the use of technology, especially the use of accounting information systems. Thus, increased use of technology through training and mentoring can improve the quality of financial reports better [11].

## II. METHODS

This type of research is a quantitative research. The sampling technique used is purposive sampling, namely the researcher determines sampling by determining special characteristics according to the research objectives, namely SMEs that use accounting information systems in recording them. Source of data used in this research is primary data. The population in this study were SMEs in the Central Java region and the number of samples used in this study were 58 respondents. The analysis used in this study uses multiple linear regression analysis. Prior to the analysis, validity and reliability tests were carried out to test the questionnaire used. In addition, the classical assumption test was also carried out before the regression analysis was carried out. In addition, this research uses regression analysis using moderating variables. The classical assumption tests carried out include the Normality test, Multicollinearity Test, Autocorrelation Test and Heteroscedasticity Test.

## III. RESULT AND DISCUSSION

In this section, the results of the analysis conducted to answer the problems in the study will be explained. Before being explained in more detail, table 1 explains the process of distributing questionnaires to respondents. The questionnaire return rate is good because it reaches 89 percent and the questionnaires that are not returned are 7 questionnaires (11 percent).

**Table 1.** Questionnaire Return Rate

Description	Amount
Number of questionnaires	65
Number of returned questionnaires	58
Number of unreturned questionnaires	7
Number of usable questionnaires	58
Number of unusable questionnaires	0
Questionnaire Return Rate	89 %

Source: Primary Data processed, 2023

The population in this study are SMEs with various products produced, such as batik, food and beverages, restaurants that have implemented an accounting information system. The following is the profile of respondents used in this study presented in table 2 below:

**Table 2.** Respondent Characteristics

Item	Category	Amount	Percentage (%)
Gender	Male	36	62,07%
	Female	19	32,76%
Age	< 30 years	8	13,79%
	30-50 years	39	67,24%
	> 50 years	11	18,97%
Education Level	Yunior high School	5	8,62%
	Senior high School	26	44,83%
	D3	5	8,62%
	S1	22	37,93%
	S2	0	0,00%

Source: Primary Data processed, 2023

Based on the analysis of table 2, the level of education of SMEs actors is still low (most have basic education), therefore the importance of mentoring is needed for SMEs. In terms of age, the majority of SMEs actors are of less productive age, this has an impact on the development of innovation in SMEs being less than optimal, while in terms of the gender business actors, the majority of SMEs actors are male and this

condition illustrates a strong basis that the business they do will be developed. The results of the analysis in table 2, the characteristics of respondents from the level of education are mostly high school level and 37% of respondents with a Bachelor's degree.

**Table 3.** Regression Analysis

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
	(Constant)	13.452	3.301		4.075	.000
1	X1	-.102	.152	-.138	-.669	.506
	X2	.573	.201	.566	2.848	.006

a. Dependent Variable: Y

Source: Primary data processed, 2023

Description:

X1 : Accounting Understanding

X2 : Utilization of accounting information systems (AIS)

Y : Quality of financial reports

The results of the analysis in table 3 of the regression analysis obtained a  $\rho$ -value (significance) =  $0.506 > 0.05$ , then  $H_0$  is accepted, meaning that there is no significant effect of Accounting Understanding (X1) on the quality of financial reports (Y) with a coefficient value of -0.102, so it can be concluded that  $H_1$  which states that accounting understanding (X1) has a significant positive effect on the quality of financial reports (Y) is not proven true. Accounting understanding does not affect the quality of SMEs financial reports because employees or human resources in SMEs do not fully understand and understand how to group evidence of accounting transactions in financial reports, this condition can be seen from respondents who are mostly high school educated (44.83%). This lack of understanding causes accounting understanding to have no effect on the quality of financial reports. The results of this study are in accordance with research conducted stating that accounting skills do not affect the quality of financial reports [6][7]. However, these results differ from the research results of [12][13][14][15] which stated that understanding accounting has an impact on increasing the quality of financial reports.

Based on the analysis results in table 3, the  $\rho$ -value (significance) =  $0.006 < 0.05$  is obtained, so  $H_0$  is rejected, meaning that the use of accounting information systems has an effect on the quality of financial reports. The process of delivering information quickly and accurately can produce good financial reports. Entities should be able to develop and utilize advances in information technology. The better the use of accounting information systems is supported by the ease of human resources in using accounting information systems, the better the quality of the resulting financial reports will be. Therefore, the use of accounting information systems has an effect on the quality of financial reports. The results of this study are in accordance with the results of research conducted [2][3][4][5][6][7] which states that the use of accounting information systems has an effect on the quality of financial reports.

**Table 4.** Absolute Difference Moderation Test

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
	(Constant)	26.312	.318		82.742	.000
1	Zscore(X2)	1.432	.369	.644	3.887	.000
	ABSZX2_ZZ	.402	.488	.139	.824	.414

a. Dependent Variable: Y

Source: Primary data processed, 2023

Description:

Zscore(X2) : Utilization of SIA on the quality of financial reports

ABSZX2\_ZZ : Moderation of training and mentoring on Zscore(X2)

Y : Quality of financial reports.

The results of the analysis are obtained in table 3, the  $p$ -value (significance) =  $0.006 > 0.05$ , then  $H_0$  is accepted, meaning that there is a significant influence of AIS Utilization (X2) on the Quality of Financial Reports (Y). The results of the analysis were then tested using the moderation variable training and mentoring (ABSZX2\_ZZ). Based on the results of the analysis in table 4, it can be concluded that training and mentoring do not moderate the influence of AIS utilization (X2) on the quality of financial reports (Y). AIS utilization only requires training and mentoring at the beginning, after employees have mastered it, no more training and mentoring is needed. Therefore, continuous training and mentoring are not needed, so it can be concluded that training and mentoring do not moderate the relationship between AIS utilization and the quality of financial reports. The results of this study are in accordance with research [16] which states that training and mentoring do not moderate the relationship between AIS utilization and the quality of financial reports.

#### IV. CONCLUSION

This study analyzes the influence of accounting understanding and utilization of accounting information systems on the quality of financial reports in 58 SMEs. The utilization of accounting information systems has an influence on increasing the quality of financial reports in the SMEs sector, while accounting understanding does not affect the quality of financial reports in the SMEs sector. The results of the analysis using the moderation variable of training and mentoring on the influence between the use of accounting information systems and the quality of financial reports indicate that training and mentoring have no impact on the use of information systems to improve the quality of financial reports in the SMEs sector. Sufficient knowledge is generally already possessed by SMEs in the use of accounting information systems, so that further training and mentoring of these activities are less necessary in the SMEs sector.

#### V. ACKNOWLEDGMENTS

The author would like to thank all parties who have helped in the implementation of this research. In particular, gratitude is conveyed to the SMEs Service in Sragen Regency, Central Java, Indonesia, which provided support for this research. The researcher would also like to thank the Slamet Riyadi Higher Education Foundation which provided support to complete this research, especially by providing funds for this research activity. The researcher would also like to thank the field team who helped to obtain data at SMEs.

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