



The Influence Of Personal Capability, Technological Sophistication And Utilization Of Technology On Accountant Performance With The Effectiveness Of Accounting Information Systems As An Intervening Variable In Riau Islands Shipping Companies

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Abstract : This study aims to determine the direct and indirect effect of personal capability, sophistication and utilization of technology on accountant performance with the effectiveness of accounting information systems as an intervening variable in riau islands shipping COMPANIES. The population in this study were all accountants owned by shipping companies under the auspices of the Indonesian National Shipowners' Association Riau Islands, namely 31 companies and each company had at least 2 finance department people. So that the population in this study were 103 respondents. To get a sample that describes the population, this research uses a saturated sample method, where the entire population is sampled, namely 103 accountants. The results of this study personal capability has a positive and significant effect on the accounting information system. Technological sophistication has a positive and significant effect on the accounting information system. Utilization of technology has a positive and significant effect on the accounting information system. Personal capability has a positive and significant effect on accountant performance. Technological sophistication has a positive and significant effect on accountant performance. Utilization of technology has a positive and significant effect on accountant performance. Accounting information system has a positive and significant effect on accountant performance. Personal capability indirectly has a significant effect on accountant performance through the accounting information system. In other words, personal capability significantly mediates the relationship between personal capability and accountant performance. Personal capability indirectly has a significant effect on accountant performance through accounting information system. In other words, technological sophistication significantly mediates the relationship between technological sophistication and accountant performance. Indirect utilization of technology has a significant effect on accountant performance through accounting information system. In other words, technology utilization significantly mediates the relationship between technology utilization and accountant performance.

Keywords: Personal Capability, Technological Sophistication, Utilization of Technology, Accountant Performance, Accounting Information Systems

1. INTRODUCTION

The performance of accountants in Riau Islands faces a range of complex challenges. The geographical condition of Riau Islands, which consists of many scattered islands, poses significant logistical problems. Limited transportation infrastructure and information technology are major barriers to accountants' mobility and communication. In addition, education and skill factors also affect the quality of accountant performance in the Riau Islands. The availability of higher education institutions that provide quality accounting study programs is still limited. Many accountants may not receive adequate education and training. Government regulations and policies also play an important role in the performance of accountants in Riau Islands. Inconsistent implementation of accounting and financial reporting standards and varying local government support create additional challenges for accountants.

The effectiveness of accounting information systems (AIS) in shipping companies in the Riau Islands is influenced by various factors, including geographical conditions, technology, human resource skills, and regulations. Riau Islands, with many widely dispersed islands, faces significant logistical challenges. Limited technological infrastructure and uneven internet access hinder the implementation of efficient AIS in shipping companies. This makes it difficult for shipping companies to integrate reliable and comprehensive information systems. The technology used in the accounting information system is also a determining factor in its effectiveness. Many shipping companies in the Riau Islands still use technology that is less sophisticated and not well integrated. Shipping companies in this area often use outdated software and are not interconnected, making it difficult to collect and analyze data in real-time.

The skills and competencies of the human resources operating the AIS also play an important role. Many employees in shipping companies may not have adequate training in using accounting information systems. Government regulations and policies also affect the implementation of AIS in shipping companies. Varying financial reporting standards and inconsistent regulations add complexity to the implementation of AIS, making it difficult for companies to maintain compliance and data consistency. Accounting information system is a system that can process business transaction data into financial information that meets the needs of its users (Pardani, 2017). Accounting information systems are said to be effective if the system is able to produce information that is acceptable and able to meet information expectations in a timely, accurate, and reliable manner (Putra *et al.*, 2014).

The effectiveness of the accounting information system is the success achieved by the accounting information system in producing timely, accurate and reliable information. In conditions like this, the shipping company needs to supervise transaction activities to reduce the level of risk in the midst of the current situation. The effectiveness of the accounting information system can be influenced by several factors, including user ability. Personal Capability or user ability is an individual's capacity to perform various tasks in a job. Information technology utilization is the optimal use of computers, software, databases, networks (internet, intranet), electronic commerce, and other types related to technology (Nurillah, 2014). The importance of recording transactions in the company is as important as the accuracy of the transactions recorded. Information technology sophistication is a construction/system arrangement that refers to the character, complexity and dependence of management on the use of IT in an organization (Ratnaningsih, 2014).

Qualifications held by internal accountants of shipping companies in the Riau Islands. Only a small number of accountants have recognized accounting certificates such as Chartered

Accountant (CA), Certified Public Accountant (CFA), Certified Public Accountant (CPA) and so on. The absence of these certifications indicates a gap in the competencies and skills required to face the accounting challenges in the complex and dynamic shipping industry. To address this, companies need to take strategic steps to upgrade the qualifications of their internal accountants. Most internal accountants in shipping companies in Riau Islands have substantial work experience in finance, with many having worked for more than five years. This length of experience indicates a level of professional maturity and expertise in managing the various financial aspects of the company. To further enhance competitiveness and effectiveness, support for professional development through advanced training and recognized accounting certifications remains a priority.

2. LITERATURE REVIEW

Accountant Performance (Y)

Internal accountant performance refers to the effectiveness and efficiency in carrying out internal audit and internal control functions within an organization (Arens *et al.*, 2017). Internal accountants are tasked with ensuring that policies, procedures, and regulations are properly followed, as well as helping the organization achieve its strategic objectives through evaluating and improving the effectiveness of risk management, control, and governance processes. Employee performance is the result of work achieved by an individual in accordance with the tasks assigned, which is evaluated based on standards set by the organization (Dessler, 2020). The factors that affect the performance of internal accountants are competence and expertise, independence and objectivity, technology and information systems and management support. Accounting performance refers to how effectively and efficiently the accounting function in an organization performs its duties, which include recording, managing, and reporting financial information. Good accounting performance is characterized by accuracy, timeliness, transparency, and compliance with applicable accounting standards (Grossi *et al.*, 2020; Aldelawi & Ramo, 2020).

Accounting Information Systems (Z)

According to Sanjaya *et al* (2017) the effectiveness of accounting information systems is a measure that illustrates the extent to which targets can be achieved from a collection of resources organized to collect, process, and store electronic data, then convert it into useful information and provide formal reports that are needed both in quality and time. An accounting information system is a collection of resources such as human personnel and equipment, organized to convert data into information. This information is communicated to various

decision makers. The AIS can display these changes manually or on a computer (Mujilan, 2015). Accounting information system is an organizational component that can collect, classify, process, analyze, and exchange relevant financial information for external personal (such as tax bureau, creditors, government) and internal personal (managers and employees) to make decisions (Indrayati, 2016).

Personal Capability (X₁)

Personal Capability or user ability is an individual's capacity to perform various tasks in a job. Personal abilities are needed, where personal abilities will show the extent of a person's personal qualities in mastering the accounting information system management techniques developed (Adisanjaya *et al.*, 2017). The success of an organization is not only determined by the sophistication of its technology but also determined by the suitability of the user environment of the related system. Information in a company depends on how the system is run, the ease of the system for its users, and the utilization of the technology used (Lestari *et al.*, 2017). Personal capability refer to the skills, knowledge, and attributes a person possesses that enable them to perform a task or job effectively (Lambrechts, 2019; Sheppard *et al.*, 2018).

Technological Sophistication (X₂)

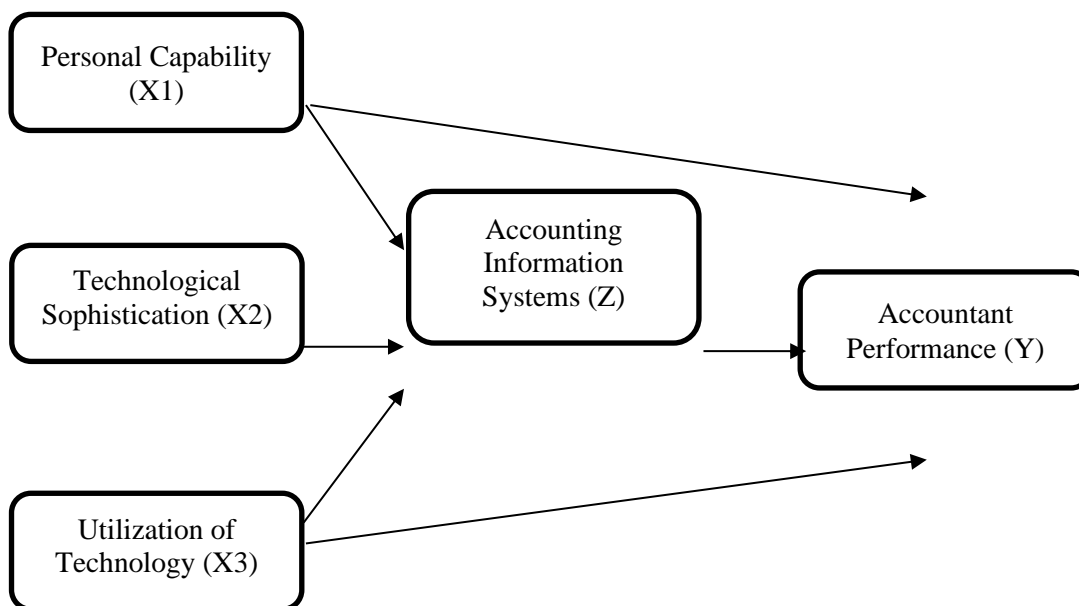
Information technology sophistication is a construction/system arrangement that refers to the character, complexity and dependence of management on the use of IT in an organization (Ratnaningsih, 2014). Technological sophistication reflects the diversity of the number of technologies used while information sophistication is characterized by the portfolio nature of its application (Carter *et al.*, 2020; Shen *et al.*, 2022). The relationship between the sophistication of information technology and the effectiveness of accounting information systems can be explained by thinking that a system that has good information sophistication will help companies produce fast and accurate information for effective decision making (Marlina, 2017). Technological sophistication refers to the level of advancement and innovation in devices, systems, or methods used to solve problems, improve efficiency, and make human life easier. It includes technological developments in areas such as communication, transportation, health, and education (Haleem & Raisal, 2016; Melián-Alzola *et al.*, 2020).

Utilization of Technology (X₃)

Information technology utilization is the behavior or attitude of accountants using information technology to complete tasks and improve their performance. Information technology utilization is the benefit expected by information system users in carrying out their duties or behavior in using technology when doing work (Wijana, 2017). Information

technology utilization is the behavior of technology employees with their duties, measuring it based on the frequency of use in the diversity of applications used (Ariesta, 2018). Technology utilization refers to how technology is used to achieve certain goals, whether in daily life, business, education, or other fields. Technology can be used to improve efficiency, productivity, and quality of life by automating routine tasks, providing quick access to information, and facilitating long-distance communication (Cahyani, 2023; Gelacio, 2024). Effective use of technology can provide competitive advantages, facilitate access to services, and open up new opportunities in various sectors. However, it is also important to consider the social and ethical impacts of technology use, so that the benefits are sustainable and equitable (Handayani, 2020; Montgomery, 2022).

Conceptual framework



Source: Researcher (2024)

Figure 2. Conceptual Framework

3. RESEARCH METHOD

Type of research

The research approach used is associative quantitative. The associative quantitative research approach is a research method used to identify the relationship or association between two or more variables (Sugiyono, 2018). This research was conducted on accountants from several companies under the auspices of the Indonesian National Shipowners' Association for the Riau Islands region which is located at Jalan Wisma BSG Lt. 3A M 03-04, Jalan Abdul Muis No. 40 Jakarta, Indonesia. This research started from March 2024 to July 2024.

Research Population and Sample

The population in this study were all accountants owned by shipping companies under the auspices of the Indonesian National Shipowners' Association Riau Islands, namely 31 companies and each company had at least 2 finance department people. So that the population in this study were 103 respondents. To get a sample that describes the population, this research uses a saturated sample method, where the entire population is sampled, namely 103 accountants.

4. RESULTS AND DISCUSSION

Validity and Reliability Test Results

Table 2. Validity Test Results

Questionnaire	r-count	r-table	Description
PC1	0,904	0,361	Valid
PC2	0,737	0,361	Valid
PC3	0,808	0,361	Valid
PC4	0,750	0,361	Valid
PC5	0,848	0,361	Valid
PC6	0,822	0,361	Valid
PC7	0,878	0,361	Valid
PC8	0,888	0,361	Valid
KT1	0,819	0,361	Valid
KT2	0,826	0,361	Valid
KT3	0,827	0,361	Valid
KT4	0,898	0,361	Valid
KT5	0,774	0,361	Valid
KT6	0,860	0,361	Valid
KT7	0,834	0,361	Valid
PT1	0,355	0,361	Valid
PT2	0,916	0,361	Valid
PT3	0,942	0,361	Valid
PT4	0,908	0,361	Valid
PT5	0,921	0,361	Valid
PT6	0,922	0,361	Valid
ESIA1	0,621	0,361	Valid
ESIA2	0,715	0,361	Valid
ESIA3	0,902	0,361	Valid
ESIA4	0,808	0,361	Valid
ESIA5	0,760	0,361	Valid
ESIA6	0,736	0,361	Valid
ESIA7	0,730	0,361	Valid
KA1	0,907	0,361	Valid
KA2	0,838	0,361	Valid
KA3	0,783	0,361	Valid
KA4	0,713	0,361	Valid
KA5	0,885	0,361	Valid
KA6	0,940	0,361	Valid
KA7	0,761	0,361	Valid

Source: Processed by researchers (2024)

Based on the table above, It is known that all variables have a value of namely r-count > r-table = 0.361, meaning that all statement items variable are valid.

Table 3. Reliability Test Results

No	Variable	Cronbach Alpha	Results
1	Personal Capability (X1)	0,55	Reliable
2	Technological Sophistication (X2)	0,951	
3	Utilization of Technology (X3)	0,940	
4	Accounting Information Systems (Z)	0,918	
5	Accountant Performance (Y)	0,950	

Source: Processed by researchers (2024)

Based on the table above, it can be seen that all variables have a Cronbach Alpha value > 0.6, so the data is said to be reliable.

Loading Factor

Table 4. Loading Factor

Variable	Statement	Muatan Faktor	Loading Factor 1	Desc	Loading Factor 2	Desc
Personal Capability	PC1	0.700	0.922	Valid	0.922	Valid
	PC2	0.700	0.802	Valid	0.802	Valid
	PC3	0.700	0.861	Valid	0.860	Valid
	PC4	0.700	0.801	Valid	0.801	Valid
	PC5	0.700	0.897	Valid	0.896	Valid
	PC6	0.700	0.873	Valid	0.873	Valid
	PC7	0.700	0.897	Valid	0.898	Valid
	PC8	0.700	0.909	Valid	0.910	Valid
Utilization of Technology	PT1	0.700	0.562	Tidak Valid		
	PT2	0.700	0.929	Valid	0.968	Valid
	PT3	0.700	0.955	Valid	0.963	Valid
	PT4	0.700	0.921	Valid	0.968	Valid
	PT5	0.700	0.933	Valid	0.965	Valid
	PT6	0.700	0.941	Valid	0.943	Valid
Technological Sophistication	KT1	0.700	0.872	Valid	0.872	Valid
	KT2	0.700	0.860	Valid	0.861	Valid
	KT3	0.700	0.891	Valid	0.891	Valid
	KT4	0.700	0.935	Valid	0.934	Valid
	KT5	0.700	0.823	Valid	0.823	Valid
	KT6	0.700	0.887	Valid	0.887	Valid
Accounting Information Systems	ES1	0.700	0.684	Tidak Valid		
	ES2	0.700	0.814	Valid	0.829	Valid
	ES3	0.700	0.941	Valid	0.932	Valid
	ES4	0.700	0.888	Valid	0.899	Valid
	ES5	0.700	0.840	Valid	0.857	Valid
	ES6	0.700	0.826	Valid	0.856	Valid

Variable	Statement	Muatan Faktor	Loading Factor 1	Desc	Loading Factor 2	Desc
	ES7	0.700	0.765	Valid	0.716	Valid
Accountant Performance	KA1	0.700	0.936	Valid	0.937	Valid
	KA2	0.700	0.885	Valid	0.885	Valid
	KA3	0.700	0.842	Valid	0.841	Valid
	KA4	0.700	0.785	Valid	0.782	Valid
	KA5	0.700	0.921	Valid	0.922	Valid
	KA6	0.700	0.960	Valid	0.960	Valid
	KA7	0.700	0.819	Valid	0.821	Valid

Source: Processed by researchers (2024)

Based on the data above, it is known that each indicator of the research variable has many outer loading values > 0.7. This data shows that the indicators are declared feasible or valid for research use and can be used for further analysis.

Composite Reliability

Table 6. Composite Reliability

	Composite Reliability
Accounting Information Systems	0.940
Accountant Performance	0.960
Personal Capability	0.962
Technological Sophistication	0.960
Utilization of Technology	0.984

Source: Processed by researchers (2024)

Based on the table above, it shows that the good enough category of each construct has met the criteria for assessing the reliability of the outer model with a composite reliability value > 0.7.

Average Variance Extracted

Table 7. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Accounting Information Systems	0.724
Accountant Performance	0.775
Personal Capability	0.759
Technological Sophistication	0.774
Utilization of Technology	0.924

Source: Processed by researchers (2024)

Based on the table above, it shows that the AVE value of each construct in the final model has reached a value > 0.5. Thus, the proposed structural equation model has met the convergent validity criteria.

Structural Model Evaluation (Inner Model)**Tabel 8. R-Square**

	<i>R Square</i>	<i>Adjusted R Square</i>
Accounting Information Systems	0.592	0.580
Accountan Performance	0.929	0.926

Source: Processed by researchers (2024)

The R Square value for the accounting information system effectiveness variable is 0.592, this means that the percentage of the influence of personal capability, sophistication and technology utilization on the effectiveness of AIS is 59.2%, which means it is included in the moderate category, while the remaining 40.8% is explained by other variables not examined in this study and the R Square value for the accountant performance variable is 0.929, this means that the percentage of personal capability, technological sophistication, technology utilization and AIS effectiveness on accountant performance is 92.9%, which means it is included in the very high category, while the remaining 7.1% can be explained by other variables not examined in this study.

Direct Effect Test**Table 8. Path Coefficients**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Personal Capability → Accounting Information System	0.381	0.388	0.081	4.724	0.000
Technological Sophistication → Accounting Information System	0.377	0.378	0.089	4.257	0.000
Utilization of Technology → Accounting Information System	0.457	0.448	0.090	5.052	0.000
Personal Capability → Accountant Performance	0.099	0.099	0.029	3.437	0.001
Technological Sophistication → Accountant Performance	0.169	0.170	0.031	5.469	0.000
Utilization of Technology → Accountant Performance	0.107	0.102	0.028	3.780	0.000
Accounting Information System → Accountant Performance	0.766	0.767	0.042	18.260	0.000

Source: Processed by researchers (2024)

Based on the table above, it is known that:

- a. It is known that the coefficient value of personal capability is 0.381, therefore personal capability has a positive effect on the accounting information system and the significant p value of $0.000 < 0.05$ is significant. So it can be concluded that personal capability has a positive and significant effect on the accounting information system.

- b. It is known that the coefficient value of technological sophistication is 0.377, therefore sophistication has a positive effect on the accounting information system and the significant value of p values $0.000 < 0.05$ is significant. So it can be concluded that sophistication has a positive and significant effect on the accounting information system.
- c. It is known that the coefficient value of technology utilization is 0.457, therefore utilization of technology has a positive effect on the accounting information system and the significant value of p values $0.000 < 0.05$ is significant. So it can be concluded that utilization of technology has a positive and significant effect on accounting information system.
- d. It is known that the coefficient value of personal capability is 0.099, therefore personal capability has a positive effect on accountant performance and the significant value of p values $0.001 < 0.05$ is significant. So it can be concluded that personal capability has a positive and significant effect on accountant performance.
- e. It is known that the coefficient value of l sophistication is 0.169, therefore technological sophistication has a positive effect on accountant performance and significant p values of $0.000 < 0.05$ are significant. So it can be concluded that technological sophistication has a positive and significant effect on accountant performance.
- f. It is known that the coefficient value of technology utilization is 0.107, therefore utilization of technology has a positive effect on accountant performance and the significant value of p values $0.000 < 0.05$ is significant. So it can be concluded that utilization of technology has a positive and significant effect on accountant performance.
- g. It is known that the coefficient value of accounting information system is 0.107, therefore utilization of technology has a positive effect on accountant performance and the significant value of p values $0.000 < 0.05$ is significant. So it can be concluded that the accounting information system has a positive and significant effect on accountant performance.

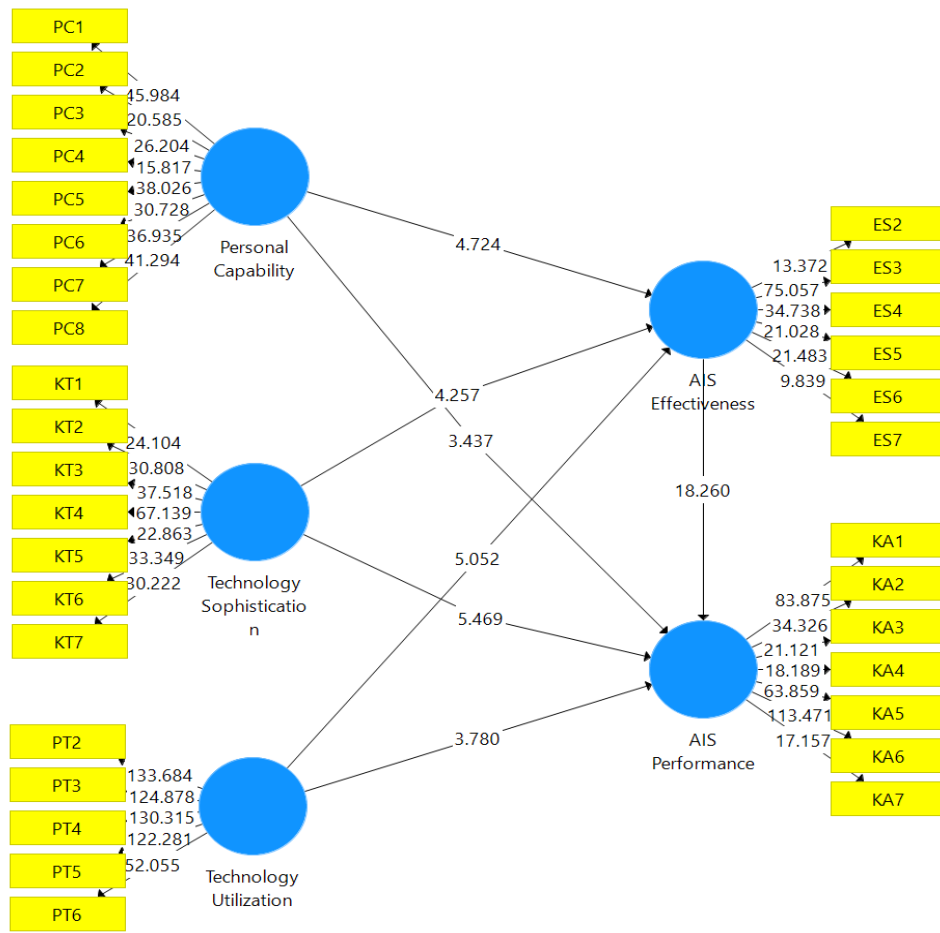


Figure. Path Coefficient between Research Variables

Indirect Effect Test

Table 9. Indirect Effect Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Personal Capability → Accounting Information System → Accountant Performance	0.292	0.298	0.066	4.451	0.000
Technological Sophistication → Accounting Information System → Accountant Performance	0.289	0.289	0.064	4.544	0.000
Utilization of Technology → Accounting Information System → Accountant Performance	0.350	0.345	0.078	4.461	0.000

Source: Processed by researchers (2024)

Based on the table above, it is known that:

- a. The indirect effect of personal capability on accountant performance is 0.292, with a p-value of $0.000 < 0.05$, so personal capability indirectly has a significant effect on accountant performance through the accounting information system. In other words, personal capability significantly mediates the relationship between personal capability and accountant performance.
- b. The indirect effect of technological sophistication on accountant performance is 0.289, with a p-value of $0.000 < 0.05$, so personal capability indirectly has a significant effect on accountant performance through accounting information system. In other words, technological sophistication significantly mediates the relationship between technological sophistication and accountant performance.
- c. The indirect effect of utilization of technology on accountant performance is 0.350, with a p-value of $0.000 < 0.05$, then indirect technology utilization has a significant effect on accountant performance through accounting information system. In other words, technology utilization significantly mediates the relationship between utilization of technology and accountant performance.

5. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of the research and discussion, the following conclusions can be drawn:

1. It is known that the coefficient value of personal capability is 0.381, therefore personal capability has a positive effect on the accounting information system and the significant p value of $0.000 < 0.05$ is significant. So it can be concluded that personal capability has a positive and significant effect on the accounting information system.
2. It is known that the coefficient value of technological sophistication is 0.377, therefore technological sophistication has a positive effect on the accounting information system and the significant value of p values $0.000 < 0.05$ is significant. So it can be concluded that technological sophistication has a positive and significant effect on the accounting information system.
3. It is known that the coefficient value of technology utilization is 0.457, therefore technology utilization has a positive effect on the accounting information system and the significant value of p values $0.000 < 0.05$ is significant. So it can be concluded that technology utilization has a positive and significant effect on the accounting information

system.

4. It is known that the coefficient value of personal capability is 0.099, therefore personal capability has a positive effect on accountant performance and the significant value of p values $0.001 < 0.05$ is significant. So it can be concluded that personal capability has a positive and significant effect on accountant performance.
5. It is known that the coefficient value of technological sophistication is 0.169, therefore technological sophistication has a positive effect on accountant performance and significant p values of $0.000 < 0.05$ are significant. So it can be concluded that technological sophistication has a positive and significant effect on accountant performance.
6. It is known that the coefficient value utilization of technology is 0.107, therefore technology utilization has a positive effect on accountant performance and the significant value of p values $0.000 < 0.05$ is significant. So it can be concluded that utilization of technology has a positive and significant effect on accountant performance.
7. It is known that the coefficient value of AIS effectiveness is 0.107, therefore technology utilization has a positive effect on accountant performance and the significant value of p values $0.000 < 0.05$ is significant. So it can be concluded that the accounting information system has a positive and significant effect on accountant performance.
8. The indirect effect of personal capability on accountant performance is 0.292, with a p-value of $0.000 < 0.05$, so personal capability indirectly has a significant effect on accountant performance through the accounting information system. In other words, personal capability significantly mediates the relationship between personal capability and accountant performance.
9. The indirect effect of technological sophistication on accountant performance is 0.289, with a p-value of $0.000 < 0.05$, then personal capability indirectly has a significant effect on accountant performance through accounting information system. In other words, technological sophistication significantly mediates the relationship between technological sophistication and accountant performance.
10. The indirect effect of technology utilization on accountant performance is 0.350, with a p-value of $0.000 < 0.05$, then indirect technology utilization has a significant effect on accountant performance through accounting information system. In other words, technology utilization significantly mediates the relationship between technology utilization and accountant performance.

Suggestion

Based on the conclusions obtained from the above research, the following suggestions are made:

1. To improve the personal capability of accountants in Riau Islands shipping companies, it is recommended that they actively participate in continuing professional development programs. This can include participation in seminars, workshops, and training that focus on the latest developments in accounting and information systems. In addition, the formation of internal study groups or discussion forums between accountants can facilitate the exchange of knowledge and experience. Accountants are also encouraged to conduct self-studies on best practices in the use of accounting information systems, as well as actively seek feedback from colleagues and superiors for areas of self-development.
2. To overcome the lack of support in procuring cutting-edge technology, accountants can take the initiative by submitting a comprehensive proposal to management. This proposal should include a detailed cost-benefit analysis, benchmarking results with other shipping companies, and technology recommendations that are cost-effective but able to significantly improve work efficiency. Accountants can also propose the implementation of cloud-based systems that can improve accessibility and efficiency, while still considering data security aspects. It is also important to involve the IT department in this discussion to ensure compatibility and adequate technical support.
3. To improve technology utilization, accountants can propose and participate in the preparation of regular training schedules on the optimal use of existing accounting information systems. They can also take the initiative to create step-by-step guides for rarely used system features, as well as encourage the use of analytical features and automated reporting. The implementation of a reward system for accountants who show improvement in technology utilization can be an additional motivation. In addition, accountants can propose the formation of a special team responsible for continuously exploring and recommending new ways to utilize existing technology more effectively.
4. To improve the quality of work and ensure set standards are followed, accountants can propose the creation of a standard checklist for each accounting task. Implementation of a peer review system on a regular basis can help ensure consistency and quality of work. Accountants can also participate in the development of a clear performance management system with measurable KPIs. Organizing regular briefing sessions to discuss the latest standards and methods in accounting can help the entire team stay up-to-date. In addition,

accountants can propose a mentoring program where senior accountants can guide juniors, ensuring knowledge transfer and consistency in the application of standards.

5. To address the issue of identifying violations or errors in financial statements, accountants can propose strengthening the review and verification process of financial statements by implementing a multi-level check system. They can also encourage regular and unexpected internal audits. Collaboration with the legal department to understand the legal implications of financial reporting is also important. Implementation of a whistleblowing system to report potential violations or errors can help early detection of problems. In addition, accountants can propose and participate in regular business ethics and compliance training to raise awareness of the importance of accuracy and integrity in financial reporting.

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