



The influence of ais and hr on the quality of financial reports through internal control at pt xyz

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ABSTRACT

This study examines the influence of Accounting Information Systems (AIS) and Human Resources (HR) on the quality of financial reports through the mediating role of internal control at PT XYZ, a company engaged in construction and IoT-based technology. The research employed a quantitative approach with an explanatory design. Data were collected from all 88 employees involved in the financial reporting process using a structured questionnaire. The analysis was conducted with Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) using SmartPLS 4.0. The results show that HR significantly influences both internal control and the quality of financial reports, while AIS significantly affects internal control and financial report quality. Internal control itself positively and significantly impacts financial report quality. Furthermore, internal control was found to mediate the relationship between HR and financial report quality as well as between AIS and financial report quality. These findings highlight the importance of competent HR, reliable AIS, and effective internal control in ensuring the quality of financial reports. This study contributes to the literature by clarifying mixed empirical evidence from previous research and offers practical implications for companies to strengthen internal control systems and human capital development to enhance financial reporting quality.

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1. INTRODUCTION

Development of information technology has brought significant changes to modern accounting practices. One crucial aspect is the implementation of an Accounting Information System (AIS), which processes financial data into relevant information for management decision-making. A well-integrated AIS can improve efficiency, accuracy, and transparency in the preparation of financial reports (Romney & Steinbart, 2015). Furthermore, the success of AIS implementation is greatly influenced by adequate internal controls. Effective internal controls can reduce the risk of errors and fraud, and ensure the reliability of the financial information presented (Mulyadi, 2016)(COSO, 2013).

The success of AIS implementation is inseparable from the existence of effective internal controls. (COSO, 2013) defines internal control as a process, influenced by the board of directors, management, and other personnel, designed to provide reasonable assurance regarding the effectiveness of operations, the reliability of financial reporting, and compliance with applicable regulations. (Arens et al., 2019) emphasize that internal control plays a crucial role in preventing fraud, safeguarding company assets, and ensuring the reliability of reports.

Another equally important factor is human resource (HR) competence. HR with knowledge, skills, and integrity in accounting plays a significant role in maintaining the quality of financial reports. Previous research has shown that HR competence is closely related to the timeliness, relevance, and reliability of financial reports (Pujanira & Taman, 2017). However, other research findings have shown mixed results, so this topic remains relevant for further study (Wijayanti, 2017).

The quality of financial reports is crucial because they serve as a means of communication between companies and stakeholders. Quality reports must meet the criteria of relevance, reliability, comparability, and understandability (Indonesia, 2021). Poor financial report quality can undermine a company's credibility and reduce public trust (Yuliani, 2010).

The emergence of P2DK is generally caused by data mismatches between Taxpayer reports and DGT comparative data, which is theoretically related to three main sources of weaknesses: an inaccurate or non-integrated Accounting Information System (AIS), quality human resources who do not understand regulations and reporting techniques, and weak internal controls so that errors are not detected. (Romney & Steinbart, 2015) stated that an unreliable AIS produces inaccurate data, (Becker, 1964) emphasized that human resource competence affects the quality of decisions and reporting, while (COSO, 2013) emphasized that weak internal controls increase the risk of errors and data discrepancies. These three weaknesses directly contribute to the emergence of reporting mismatches which then trigger P2DK from the tax authorities.

In this context, PT. XYZ, a company engaged in construction and Internet of Things (IoT)-based technology, faces challenges in maintaining the quality of its financial reports. Despite implementing an AIS and internal control procedures, there are still indications of financial reporting discrepancies, as indicated by a Data and Information Examination Notification Letter (P2DK) from the tax authorities in 2024. This situation demonstrates the need to evaluate the effectiveness of AIS implementation, internal controls, and human resource competencies in influencing the quality of the company's financial reports.

However, previous research has shown mixed results. Some studies found that AIS, internal control, and human resource competency significantly influence financial report quality (Andini & Yusrawati, 2015) (Baihaqi, 2016) (Pujanira & Taman, 2017). Conversely, other studies found that human resource competency had no significant effect (Wijayanti, 2017). This indicates a research gap that requires further study.

Based on these problems, this study aims to analyze the influence of the use of accounting information systems, internal control, and human resources on the quality of financial reports at PT. XYZ. The results are expected to provide academic contributions to the development of accounting science and provide practical implications for companies in improving the quality of financial reports.

2. RESEARCH METHOD

This study uses a quantitative approach with an explanatory research type. The explanatory research design was chosen because it aims to explain the causal relationship between the independent variables, namely the Accounting Information System (X1 and Human Resources (X2) to the dependent variable, namely the Quality of

Financial Reports (Y) through Internal Control (X2) at PT.XYZ. The quantitative method was chosen because it is able to produce measurable and objective data that can be analyzed statistically.

The research was conducted at PT. XYZ, a construction and Internet of Things (IoT) technology company located in Cilacap Regency. The subjects were all employees involved in the financial reporting process.

The study population consisted of all 88 employees of PT. XYZ. The sampling technique used was saturated sampling, total sampling, or census sampling. This technique is used when the population is relatively small, so all members of the population are taken as a representative sample. Therefore, all members of the population who meet the criteria are included as respondents. The details are as follows:

Table 1. Research Sample

No	Position	Number of People
1	Chief Financial Officer (CFO)	1
2	Finance & Accounting Manager	1
3	Finance Supervisor	1
4	Accounting Supervisor	1
5	Tax Supervisor	1
6	Internal Control & Audit Officer	2
7	Cash Management Officer	3
8	Payment & Disbursement Officer	3
9	Receivable & Collection Officer	3
10	Treasury Officer	3
11	General Ledger Officer	5
12	Fixed Asset Officer	4
13	Inventory & Costing Officer	5
14	Reporting & Analysis Officer	4
15	Tax Compliance Officer	6
16	Tax Planning Officer	4
17	Tax Audit & Dispute Officer	4
18	General Administration & Filing Staff	6
19	Support Staff (intern)	30
TOTAL		88

The type of data used is primary data obtained directly from respondents through a structured questionnaire. In addition, secondary data in the form of internal company documents and related literature are also used. The research instrument is a questionnaire with a Likert scale of 1–5, which measures respondents' perceptions of the research variables, ranging from strongly disagree (1) to strongly agree (5). Operational Definition of Accounting Information System Variables (X1) Measured through indicators of data processing speed, information accuracy, ease of use, work efficiency, and timeliness of reports (Bodnar & Hopwood, 2010). Human Resources (X2) Measured through indicators of competence, work discipline, responsibility, motivation, and ethical discipline (Mangkunegara, 2005). Financial Report Quality (Y) Measured through indicators of relevance, reliability, comparability, and understandability (Belkaoui, 2006). Internal Control (Z) Measured through five COSO components (COSO, 2013): control environment, risk assessment, control activities, information and communication, and monitoring.

The collected data was analyzed using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) with the help of SmartPLS software version 4.0. The analysis process was carried out in two main stages: testing the measurement model

(outer model) and testing the structural model (inner model). The outer model test aims to evaluate construct validity and indicator reliability, including convergent validity (AVE), discriminant validity (HTMT), composite reliability, and Cronbach's Alpha. Meanwhile, the inner model test aims to evaluate the strength of the relationship between variables, through the R-square (R^2) value, path coefficient value, t-statistic value, and p-value from bootstrapping results, as well as testing the moderating effect of risk control. This analysis allows researchers to determine whether internal control can mediate the relationship between AIS and HR on financial report quality (Hair et al., 2021) (Setiabudhi et al., 2025).

3. RESULTS AND DISCUSSIONS

3.1 Outer Model

The outer model is an outer measurement model that connects indicators with latent variables. The outer model is part of the SEM (Structural Equation Modeling) model which is based on variance or PLS-Path Modeling.

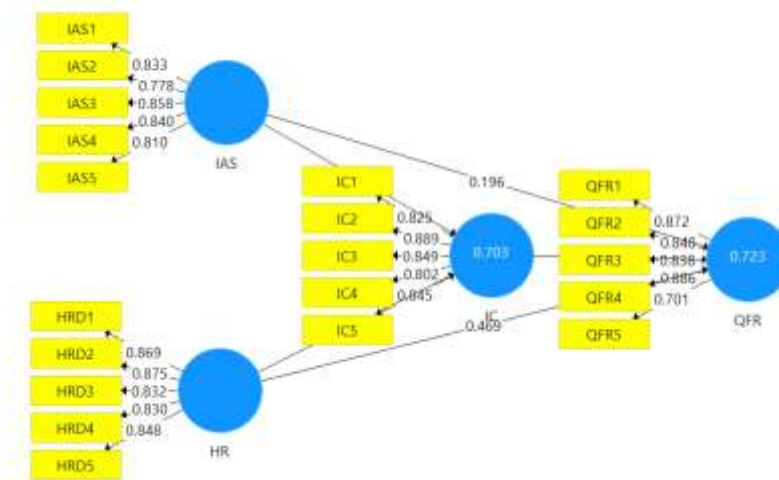


Figure 1. Validity Test based on Outer Loading
Source: Primary Data Processed (2025)

Figure 1 shows that all questionnaire items have an outer loading above 0.7. From this value, it can be interpreted that all questionnaire items are declared valid. The indicator value is declared valid if it exceeds the benchmark value > 0.7 (Setiabudhi et al., 2025).

3.2 Constructs of validity and reliability

Table 2. Constructs of validity and reliability

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
HR	0,905	0,905	0,929	0,724
IAS	0,882	0,885	0,914	0,680
IC	0,898	0,899	0,924	0,710
QFR	0,887	0,894	0,918	0,692

Source: Primary Data Processed (2025)

From Table 2, construct validity and reliability are fulfilled if the Cronbach's alpha value, rho_A coefficient, and composite reliability are greater than the benchmark > 0.7 also can be seen by the Average Variance Extracted (AVE) value being greater than the benchmark > 0.5 (Setiabudhi et al., 2025). These values

indicate that the indicators in the construct have good internal consistency and sufficient convergent validity.

3.3 Measurement Model –Inner Model R square

Table 3. R square

	R Square	R Square Adjusted
IC	0,703	0,696
QFR	0,723	0,713

Source: Primary Data Processed (2025)

The results of the inner model test in Figure 1 obtained an R-Square value of 0.703 for internal control, indicating a significant influence of the accounting information system and human resources variables on internal control of 70.3%. Meanwhile, the R-Square value for the financial report quality variable was 0.723, indicating a significant influence of the AIS, HR, and internal control variables on financial report quality of 72.3%, with the remainder explained by other variables outside of these variables.

Tabel 4. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
HR -> IC	0,559	0,568	0,083	6,699	0,000
HR -> QFR	0,469	0,467	0,116	4,038	0,000
IAS -> IC	0,352	0,345	0,098	3,604	0,000
IAS -> QFR	0,196	0,201	0,089	2,206	0,028
IC -> QFR	0,262	0,260	0,118	2,229	0,026
HR ->IC -> QFR	0,147	0,149	0,073	2,001	0,046
IAS ->IC -> QFR	0,092	0,088	0,047	1,981	0,048

Source: Primary Data Processed (2025)

H1: Human resources influence internal control, Table 4 shows that the Original Sample value for human resources on internal control is 0.559, the T-statistic value is 6.699 > the T-table value (5% significance T-table = 1.978), and the P-value is 0.000. Therefore, human resources significantly influence internal control, thus H1 is accepted.

H2: Human resources influence the quality of financial reports, Table 4 shows that the Original Sample value for human resources on financial report quality is 0.469, the T-statistic value is 4.038 > the T-table value, and the P-value is 0.000. This indicates that human resources have a positive and significant influence on the quality of financial reports, thus H2 is accepted.

H3: Accounting Information Systems have a positive and significant effect on internal control. Accounting Information Systems have a positive and significant effect on internal control, with an Original Sample value of 0.352, a T-Statistic of 3.604 > the T-table value, and a P-Value of 0.000, thus H3 is accepted. H4: Accounting Information Systems influence the quality of financial reports. Accounting Information Systems have a positive and significant influence on the quality of financial reports, with an Original Sample value of 0.196, a T-Statistic of 2.206 > T-table value, and a P-Value of 0.028, thus H4 is accepted.

H5: Internal control influences the quality of financial reports. Internal control has a positive and significant effect on the quality of financial reports, with an Original Sample value of 0.262, a T-Statistic of 2.229 > T-table value, and a P-Value of 0.026, thus H5 is accepted.

H6: Internal control mediates the effect of human resources on financial reporting quality. Internal control mediates the effect of human resources on financial reporting quality, with an Original Sample value of 0.147, a T-Statistic of 2.001 > the T-table value, and a P-Value of 0.046, thus accepting H6.

H7: Internal control mediates the effect of accounting information systems on financial reporting quality. Internal control mediates the effect of accounting information systems on financial reporting quality, with an Original Sample value of 0.092, a T-Statistic of 1.981 > the T-table value, and a P-Value of 0.048, thus H7 is accepted.

3.4 Human resources influence internal control

The first hypothesis in this study is to examine the influence of human resources on internal control. The data analysis revealed that human resources variables influence internal control. Research by (Lubis et al., 2023) also suggests that human resource competency and internal control systems significantly influence the quality of government financial reports, with leadership commitment as a moderating variable that strengthens this relationship. In local government, research by (Idzdiana et al., 2024) shows that human resources, internal control systems, and the use of information technology positively influence the quality of local government accountability reports. Human resource competency is a crucial factor in internal control and financial report quality; however, its influence is often reinforced or influenced by moderating variables such as leadership, organizational commitment, and information technology support. Therefore, organizations need to pay attention to human resource training, skilled recruitment, and strengthening internal control systems and culture so that human resources can function optimally.

3.5 Human resources influence the quality of financial reports

The second hypothesis in this study examines the influence of human resources on the quality of financial reports. The data analysis revealed that human resources variables influence the quality of financial reports. Human resources (HR) are a crucial factor in determining the quality of financial reports. Theoretically, the quality of financial reports is determined by relevance, reliability, comparability, and timeliness (IASB Conceptual Framework). To achieve this, organizations require competent, high-integrity human resources who understand accounting and information technology standards. The technical and ethical competencies of HR play a role in minimizing errors and potential manipulation, ensuring fair presentation of financial reports.

Research findings support this theory. (Jamaluddin & Muttaqim, 2025) found that HR competency, along with internal control, significantly impacted the quality of financial reports through the implementation of accrual-based accounting. Similarly, (Mitjo et al., 2022) demonstrated that HR competency positively impacts the quality of local government financial reports. Studies at public service hospitals also prove that competent human resources, supported by internal audits and technology, are able to improve the quality of financial reports (Ruhayat et al., 2025).

3.6 Accounting Information Systems influence internal control

The application of accounting information systems in producing quality financial reports is related to Decision-Usefulness Theory. Accounting information systems have a significant impact on the quality of financial reports. It can be justified that the implemented accounting information system has been optimized. Optimal accounting information systems can be caused by the high number of companies transforming their accounting information systems to support their operational activities so that financial information is effective and efficient for the quality of financial reports. This is in line with the findings of (Rizki et al., 2025) who stated that AIS improves the reliability of local government financial reports by strengthening internal control. In addition, a study by (Kamandita & Suwandi, 2025) emphasized that human resource competence is an important factor moderating the relationship between AIS and internal control, so system use must be balanced with user capabilities. Research by (Tindage et al., 2024) showed that the implementation of AIS positively influences the effectiveness of internal control

in MSMEs, particularly in preventing recording errors and fraud. Thus, AIS is not just a transaction recording tool, but also a strategic instrument in building an effective internal control system. The use of information technology in accounting will further strengthen data integrity, minimize the risk of errors, and increase organizational accountability.

3.7 Accounting Information Systems influence the quality of financial reports.

Accounting Information Systems influence the quality of financial reports. Accounting Information Systems (AIS) play a strategic role in supporting the quality of financial reports, particularly regarding the relevance, reliability, accuracy, and timeliness of information presentation. Good AIS implementation minimizes recording errors, improves accounting process efficiency, and strengthens internal control mechanisms. This is in line with the findings of (Hamdy et al., 2025) who showed that digital transformation in AIS in the public sector of developing countries can improve system quality, provided it is supported by adequate governance and infrastructure. Research by (Sunarta & Astuti, 2023) confirmed that AIS quality positively influences organizational performance through the quality of accounting information. This means that AIS success depends not only on technology but also on data reliability and information utilization by users. In the context of service companies, a study by (Olayemi, 2025) revealed that AIS contributes significantly to the quality of financial reporting, with timeliness being a dominant factor. Furthermore, (Younis et al., 2025) emphasized that AIS quality in public institutions (city/regional governments) increases the credibility of financial reports, especially when security and system integration aspects are well managed. Meanwhile, a study by (Alwaely et al., 2024) found that accounting information quality mediated the effect of AIS quality on financial reporting quality, emphasizing the importance of focusing on the validity, completeness, and reliability dimensions of data. The success of an AIS in improving financial reporting quality is heavily influenced by a combination of technology, human resources, and internal control processes. Organizations need to balance investments in system infrastructure, user training, and data governance to optimize the benefits of an AIS for financial reporting.

3.8 Internal control influences the quality of financial reports

Internal control has been proven to impact the quality of financial reports by minimizing recording errors, preventing fraud, and increasing the reliability of financial information. This research aligns with research by (Asiatun et al., 2025), which asserts that a good internal control system can improve the reliability of financial reports. Therefore, the more effective internal control, the higher the quality of the resulting financial reports.

3.9 Internal control mediates the effect of human resources on the quality of financial reports

Internal control has been shown to play a crucial role as a mediating variable in the relationship between human resources and financial reporting quality. This research aligns with the research of (Pahlevi et al., 2025).

3.10 Internal control mediates the effect of accounting information systems on the quality of financial reports.

Internal control has been shown to play a crucial role as a mediating variable in the relationship between accounting information systems and financial reporting quality. Internal control plays a significant mediator in this relationship, strengthening the influence of accounting information systems on financial reporting quality.

Company characteristics such as size, work culture, or the complexity of IoT activities can act as natural moderators that influence the strength of the relationship

between AIS/HR and internal control, although they were not included in the research model. Theoretically, larger or more complex organizations require more mature AIS structures and HR competencies, so that small gaps in AIS/HR can lead to greater control weaknesses, while in smaller companies the impact may be less severe. Similarly, a disciplined and collaborative work culture can strengthen the effectiveness of AIS/HR on internal control, while a permissive culture tends to weaken the relationship. In other words, company characteristics can “color” the operational context, making the AIS/HR internal control relationship stronger or weaker, in accordance with the contingency concept that explains that system effectiveness depends on the organizational situation (Donaldson, 2001);(Chenhall, 2003).

4. CONCLUSION

This study provides clear empirical evidence regarding the strategic roles of Accounting Information Systems (AIS), Human Resources (HR), and Internal Control (IC) in shaping the quality of financial reporting at PT XYZ. Using SEM-PLS analysis, the findings consistently demonstrate that competent human resources and a well-implemented AIS are foundational drivers of effective internal control. In turn, these elements directly elevate the quality of financial reports produced by the organization.

The results confirm that HR does not only affect internal control but also directly enhances financial report quality—highlighting the importance of technical competence, ethical behavior, and accuracy among employees responsible for financial data processing. Likewise, AIS contributes both directly and indirectly through internal control, proving that system reliability, accuracy, and integration are critical for minimizing errors and improving transparency.

Internal control itself emerges as a central mechanism that strengthens the relationship between HR, AIS, and financial report quality. Its mediating role underscores that even the most sophisticated systems and the most competent personnel require a robust control environment to deliver trustworthy reporting outcomes.

Overall, this study strengthens the theoretical understanding that organizational capability in financial reporting is built on three pillars: skilled people, reliable systems, and strong governance controls. For practice, the findings highlight the need for continuous HR development, AIS optimization, and reinforcement of internal control structures to enhance accountability, reduce reporting discrepancies, and ensure compliance. These insights provide actionable guidance for PT XYZ and other organizations aiming to improve the integrity and credibility of their financial reporting processes.

Several relevant directions for future research can expand the current understanding of AIS and internal control effectiveness. First, incorporating organizational culture is essential because cultural values such as openness, discipline, and innovation can shape how employees adopt and use AIS, thereby influencing control reliability. Second, examining the integration of AI technology in accounting including automated anomaly detection, predictive analytics, and intelligent audit tools can reveal how advanced technologies enhance or substitute traditional internal controls. Third, analyzing the effectiveness of automatic controls (e.g., system-enforced validations, access restrictions, automated reconciliations) can provide insights into how digital controls reduce human error and fraud risk compared to manual processes. Future studies that combine these variables with AIS quality, HR competency, or internal control frameworks can offer more comprehensive explanations of organizational performance in the digital era.

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