PalArch's Journal of Archaeology of Egypt / Egyptology

THE INFLUENCE OF KNOWLEDGE MANAGEMENT ON THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS AND ITS IMPLICATIONS ON THE QUALITY OF FINANCIAL REPORTING (SURVEY OF SOES IN INDONESIA)

Rudy Lizwaril Sjaiful[1], Djoko Roespinoedji[2], Roeshartono Roespinoedji[3]

[123]Department of Accounting, Widyatama University, Bandung, Indonesia

rudy.lizwaril@widyatama.ac.id[1],djoko.roespinoedji@widyatama.ac.id[2],roeshartono.roespinoedji @widyatama.ac.id[3],

Rudy LizwarilSjaiful, Djoko Roespinoedji, RoeshartonoRoespinoedji. The Influence Of Knowledge Management On The Quality Of Accounting Information Systems And Its Implications On The Quality Of Financial Reporting--Palarch's Journal Of Archaeology Of Egypt/Egyptology 17(5), 1078-1099. ISSN 1567-214x

Keywords: Cognitive dissonance, Expected emotion, Immediate emotion, Overconfidence, Stock returns, Quantitative.

ABSTRACT

This study aims to determine the effect of knowledge management on the quality of accounting information systems and their implications for the quality of financial reporting. The method used in this research is explanatory research method. The population used in this study is all SOEs. The sampling technique used was purposive sampling sampling. The analysis used was simple regression and was processed using the SPSS 21 program.

Based on the results of research the authors have done both conducted through library research and research in the field, conclusions can be drawn as follows:

1. The partial implementation of Good Corporate Governance does not significantly influence the Quality of Accounting Information Systems.
2. Knowledge Management partially has a significant effect on the Quality of Accounting Information Systems.
3. Simultaneous implementation of Good Corporate Governance and Knowledge Management significantly influences the Quality of Accounting Information Systems.

4. The Quality of Accounting Information Systems has a significant effect on the Quality of Financial Reporting

Keywords: Good Corporate Governance, Knowledge Management, Accounting Information Systems, Quality of Financial Reporting.

INTRODUCTION

State-Owned Enterprises have a unique role in the country's economy. On the one hand as a business entity must compete with other business entities to continue to exist, but on the other hand it must carry out the mission of the state as the owner. In addition, as a business unit owned by the State, SOEs have many stakeholders ranging from the DPR, BPK, MPR, to the general public. The number of stake holders that have made the activities of SOEs didi not escape their attention.

The existence of BUMN was created by law, meaning that the procurement was proposed by the government from the time it was founded, while the government was a political tool. Therefore political elements cannot be separated from State-Owned Enterprises.

As a business entity naturally normal business practices must still be applied but on the other hand as a state-owned enterprise the activities of BUMN cannot be separated from the supervision of state institutions ranging from the DPR, MPR, BPK to BPKP and the public.

The important role played by SOEs in the Indonesian economy can also be seen from the contribution made to gross domestic product (GDP-Gross Added Value). Therefore, based on BUMN's strategic position in the economy, improving BUMN's performance will have positive implications on national economic efficiency. The problem that is often faced by SOEs today is the large amount of assets but not offset by large performance as well. This can be seen from the Report of the Director General of BUMN Development in the Ministry of Finance of the Republic of Indonesia as follows:

From the above phenomena it can be explained that the quality of accounting information is crucial in SOEs and in other business entities in general.According to Azhar Susanto (2013) the good and bad quality of the accounting information system that is built will determine the pros and cons of the quality of accounting information produced so that in the end it will also determine the pros and cons of the controls carried out.

NunungNurhayati's research results (2014) show that: Organizational commitment and knowledge management significantly affect the successful implementation of accounting information systems.While Velmurugan's research (2011): The impact and effects of knowledge management are rather significant.Baj, Khodadadi and Ahmadi (2014) research: Finding revealed that there is a relationship between accounting information systems and knowledge management. Also the results showed that there is a relationship between accounting information systems with knowledge acquisition, knowledge applications, knowledge sharing, and maintenance of knowledge.

The results of the above study indicate that knowledge management influences the quality of the accounting information system and has implications for the quality of financial reporting.Based on the description above, the authors intend to conduct research on SOEs under the title "The Effect of Knowledge Management on the Quality of Accounting Information Systems and their implications on the Quality of Financial Reporting".

II. REFERENCES

2.1. Good Corporate Governance

Understanding Good Corporate Governance according to CIPE, 2002 quoted by Iman Sjahputra and Amin Wijaya (2002: 3) are: "Corporate Governance is the framework within which corporation exists. Its focus is the relationship between officers, directors, shareholders, stakeholders, and government regulators, and how these parties interact to oversee the operations of a company ".

According to Mas Achmad Daniri (2005: 8), Good Corporate Governance is:

A. structure governing the pattern of harmonious relationships regarding the roles of the Board of Commissioners, Directors, general meeting of shareholders and other stakeholders.

B. check and balance system includes a balance of authority over company control that can limit the emergence of two opportunities: mismanagement and misuse of company assets.

C. transparent process for determining company goals, achievement, and measurement of performance.

Erry Riyana Hardjapamekas argues that:Corporate Governance is a system to direct and control the company, determine rights and responsibilities among various parties that participate in the company, such as supervisors, shareholders and other stakeholders, and is a structure for setting targets, how to achieve goals, and monitor the company's performance. Thus corporate governance is basically a system and structure for managing company performance. (2001: 43)

According to Sukrisno Agoes: "Corporate Governance is essentially about a system, process, and set of regulations governing the relationships between various stakeholders, especially in the narrow sense of the relationship between shareholders, the board of commissioners, and the board of directors for the achievement of organizational goals. " (2005: 10).

Based on some of the opinions above, it can be drawn that Good Corporate Governance is a structure that regulates relationships within a corporate organization, a system of balancing authority over company control, and transparent processes.So that the implementation of Good Corporate Governance is as expected, it is necessary to consider the principles in its application. International principles as stated by the FCGI (Forum for Corporate Governance in Indonesia) cited by Hindarmojo Hinuri (Ed) are:

- The rights of shareholders, who must be informed correctly and in a timely manner about the company, can participate in making decisions regarding fundamental changes to the company, and also take part in the company's profits;
- The same treatment of shareholders, especially to minority shareholders and foreign shareholders, with the disclosure of important information and prohibit the distribution of the parties themselves and insider trading (insider trading).
- The role of shareholders must be recognized as established by law and active cooperation between the company and its stakeholders in creating wealth, employment and a healthy company in terms of profits.
- Accurate and timely disclosure as well as transparency regarding all matters that are important to the company's performance, ownership and stakeholders (stakeholders);
- Management responsibilities in management, management supervision and accountability to the company and shareholders (2002: 21).

Meanwhile, according to the OECD (the Organization for Economic Cooperation and Development) the principles of Good Corporate Governance cited by Siswanto Sutojo and E. John Aldridge include the following:

- The legal basis needed to ensure effective implementation of good corporate governance (ensuring the basis for an effective corporate governance framework).
- Shareholder rights and the key functions of company ownership (the rights of shareholders and key ownership functions).
- Fair treatment of shareholders (the quitable treatment of shareholders),
- The role of stakeholders in corporate governance (the role of stakeholders in corporate governance)
- The principle of transparent disclosure of company information (disclosure and transparency), and
- The responsibilities of the Board. (2008: 10).

From the description above it can be stated that the principles of good corporate governance include:

1. Openness
2. Accountability
3. Justice
4. Honesty
5. Independence

The goals of Good Corporate Governance according to SiswantoSutojo and E. John Aldridge (2008: 5) include the following:

- Protect the rights and interests of shareholders
- Protect the rights and interests of non-shareholder stakeholders.
- Increase the value of the company and its shareholders.
- Improve the efficiency and effectiveness of the work of the Board of Directors and the Board of Directors, and company management
- Improve the quality of the Board of Directors relationship with the company's senior management.

According to SukrisnoAgoes: Corporate governance is intended to regulate these relationships and prevent significant mistakes in corporate strategy and to ensure that mistakes can be corrected immediately. (2005: 10-11). Benefits of Good Corporate Governance according to Mas AchmadDaniri (2005: 14)

1. Reducing agency cost, which is a cost that must be borne by shareholders as a result of delegating authority to management. These costs can be in the form of losses suffered by the company as a result of abuse of authority (wrong-doing), or in the form of supervision costs incurred to prevent this from happening.

2. Reducing the cost of capital, as a result of the good management of the company, causing the interest rate on the funds or resources borrowed by the company to decrease along with the decrease in the risk level of the company.

3. Increase the value of company shares while increasing the company's image in the public eye in the long run.

4. Creating the support of stakeholders in the company environment for the company's existence and various strategies and policies adopted by the company, because generally they get a guarantee that they also get the maximum benefit from all the actions and operations of the company in creating prosperity and prosperity.

So that the implementation of Good Corporate Governance can run well, it takes several steps or stages. Pambudi S. Teguh, (2006) summarizes that there are five steps towards GCG, namely:

1. Owners and management, prepare your commitment. GCG is an ongoing process. Without commitment, the results will not be maximal and only a waste of time and energy.

2. Appoint capable people to lead special teams. They can do benchmarking or invite consultants.

3. Arrange the GCG organs according to the guidelines issued by the National Commission on GCG, and adapt them to the company's needs. In principle, there is a balance of authority and a check and balance mechanism.
4. Make a corporate governance manual as the parent of all company manuals that regulate the ethics and practice of the relations of company organs.
5. Socialization and tone from the top. Management must show behavior in accordance with existing rules.

2.2. Knowledge Management

According to the American Productivity and Quality Center cited by Tobing ‘Knowledge Management are systemic approaches that help the emergence and megalirnya of information and knowledge to the right people at the right time to create Value” (2007: 8).

According to Servin "Fundamentally, knowledge management is about applying the collective knowledge of the entire workforce to achieving specific organizational goals"

This is made clear by Hsinchun Chen "Knowledge management is the system and managerial approach to collecting, processing, and organizing enterprise-specific knowledge assets for business functions and decisions. Notice that we equally stress both the managerial (consulting) and also the system (technology) components. (2001-2-3).

According to David Avison and Guy Fitzgerald (2006: 93) "During recent years, knowledge management has been seen to be of vital importance to the organization, as important indeed as information management. Knowledge management concerns getting information to the appropriate people, when required, helping them to share this information and experience, enabling them to use it to improve organizational performance, and putting all in action for a specific purpose.

Over the past few years, knowledge management has been seen to be very important to organizations, as important as information management. Knowledge management attention gets information to the right people, if needed, helps them to share this information and experience, enables them to use it to improve organizational performance, and puts all in action for specific purposes.

Whereas Beryan Bergeron (2003: 6) argues:

The Holy Grail of Knowledge Management is the ability to selectively capture, archive, and access the best practices of work-related knowledge and decision making from employees and managers for both individual and group behavior.

For example, a manager may have knowledge of how to quickly procure parts from a supplier (individual behavior) as well as how to work with other managers in getting policies pushed through the corporate hierarchy (group behavior).
The main benefit of Knowledge Management is the ability to selectively capture, archive, and access best practices from work-related knowledge and decision making from employees and managers for both individual and group behavior. For example, a manager might have knowledge of how to quickly get a part of a supplier (individual behavior) as well as how to work with other managers in getting policy pushed through the company hierarchy (group behavior).

Laudon and Laudon (2006: 419) state that: Knowledge management refers to the set of business processes developed in an organization to create, store, transfer, and apply knowledge. Knowledge management increases the ability of the organization to learn from its environment and to incorporate knowledge into its business processes.

From some of the above opinions, it can be drawn an understanding that knowledge management is a process to facilitate the improvement of capabilities, efficiency of an organization and competitive advantage through better use of individual and collective knowledge and information.

2.3. Accounting Information System Quality

Understanding Accounting Information Systems according to Ulric J. Gelinas, Jr. Steve G. Sutton James E. Hunton: Accounting Information System (AIS) is a specialized subsystem of the IS whose purpose is to collect, process, and report information related to the financial aspects of business event in an integrated IS, cannot be distinguished as a separate subsystem (2005: 15-16).

Another opinion states that: Accounting information system (AIS) is a system that collects, records, stores and processes data to produce information for decision makers Marshall B. Romney and Paul J. Steinbart, 2006: (page 6).

George H. Bodnar William S. Hopwood 2001: 1) states that: An accounting information system (AIS) is a collection of resources, such as people and equipment, designed to transform financial and other data into information. This information is communicated to a wide variety of decision makers. AISs perform this transformation whether they are essentially a manual system or thoroughly computerized.

According to Azhar Susanto: Accounting Information Systems can be defined as a collection (integration) of sub-systems / components both physical and non-physical that are interconnected and work together in harmony to process transaction data related to financial problems into financial information. (2013: 72)

In line with the above opinion Sri Mulyanai stated that: Akuntansi Accounting Information System is a collection of information technology-based structures and procedures that work together with the aim of converting financial data into financial information that is useful for stakeholders ". (2014: 1.6).

From the description above, it can be drawn the understanding that the accounting information system is a collection of sub-systems that are interrelated and work together to produce financial information.

Understanding the quality of accounting information systems according to Stair and Reynolds (2010: 57),: an accounting information system quality is usually flexible, efficient, accessible, and timely.

Understanding quality or "quality" can be interpreted as success (DeLone and McLean, 2016 or effectiveness (Gelinas, 2012), or user satisfaction (Stair & Reynoalds, 2010)

DeLone and McLean (1992) stated that: that the success of information systems is determined by the information system quality (the technical quality of the system) and the output quality of the information system (the quality of information produced). These dimensions influence the use level and user response to the information system (user satisfaction).

According to Azhar Susanto: There are several influential factors when developing an AIS, namely the actors, business, technology, and methods used (2013: 402).
From the description above it can be drawn the understanding that the quality of accounting information systems is flexible, efficient, accessible, and timely.

2.4. Quality of Financial Reporting

There are various opinions about the quality of financial reporting, Winwin Yadiati and Abdullah Mubarok define "Quality of financial reporting is the activity of reporting financial information in order to meet the needs of users (users' needs) while providing protection for the owner (investor's protection) by basing on the qualitative characteristics of financial information and disclosure in a full and reasonable manner ". (2017: 32)

Beest, Braam, and Boelens stated: However, financial reporting quality is a broader concept that not only refers to financial information, but also to disclosure, and other non-financial information useful for decisions making included in the report (2009: 4).

Nandakumar Ankarath, et.al. states that: According to the Framework, the four principal qualitative characteristics are:

1. Understandability
2. Relevance
3. Reliability
4. Comparability (2010: 12)

From the description above it can be drawn understanding that there are four criteria that state that quality financial reports, namely:

1. Relevance
2. Reliable
3. Comparable
4. Understandable

2.5. Prior Research

Several studies have been conducted relating to the variables examined in this study. The discussion in previous studies can be explained as follows: Several studies indicate that there is a relationship between knowledge management with the quality of accounting information systems among others Zahra Baj Vali Khodadai and Mohammad Ramazan Ahmadi (2004: 170-175) conclude: Findin the result that there is relationship between the accounting information system and knowledge management.

Velmurugan Maniv and Annan Senthil Wan Nur Azah BTE Wan Nahar (2011: 45-49), stated: The impact and effects of knowledge management in accounting organizations are rather significant. Nunung Nurhayati (2014) Organizational commitment and knowledge management significantly affect the successful implementation of accounting information systems in employer pension funds that held Benefit Pension definetely (PPMP).

From the results of the research several researchers see a link between the implementation of knowledge management with the quality of accounting information systems.

2.6. Hypothesis

Based on literature review and description of the above framework, the hypotheses in this study are as follows:

1. GCG implementation affects the quality of accounting information systems.

2. Knowledge Management affects the quality of accounting information systems.
3. The simultaneous implementation of GCG and Knowledge Management influences the quality of the accounting information system.
4. The quality of accounting information systems affects the quality of financial reporting**.**

III. METHODOLOGY

The research method used in this research is descriptive method and explanatory research method. According to Nazir (2003: 24) descriptive method is a method of examining the status of a group of people, an object, a set of conditions, a system of thought or a class of events at the present time. According to Arikunto (2006: 234) descriptive research is not intended to test certain hypotheses, but only describe "as is" about a variable, symptom or condition. Furthermore, according to Sekaran (2010: 123) explanatory research is research conducted to obtain descriptions, systematic, factual and accurate descriptions of the facts, traits and relationships between the variables studied.

The consideration of the researcher applies this method because the researcher aims to obtain a fundamental answer about cause and effect by analyzing the factors that cause phenomena in the concepts raised in the study.

3.3 Operational Variables

According to Sekaran & Bogie (2013: 201) operational variables are the process of operationalizing the concept of a variable so that the variable can be measured, which is formulated based on the dimensions of the concept and then categorized on the elements that can be measured.

1. Good Corporate Governance (X_1)

The definition of Good Corporate Governance according to some experts CIPE, 2002, Mas AchmadDaniri (2005: 8), ErryRiyanaHardjapamekas (2001: 43), SukrisnoAgoes (2005: 10) The dimensions used for the concept of good corporate governance in this study are:

a. Transparency (Information Disclosure)

b. Accountability

c. Responsibility (Responsibility)

d. Independence

e. Fairness

2. Knowledge Management (X_2)

Definition of Knowledge Management according to several experts David Avison and Guy Fitzgerald, 2006: 93; Beryan Bergeron, 2003: 6; Laudon & Laudon, 2014: 451 is a process to facilitate the improvement of capability, efficiency of an organization and competitive advantage through better use of individual and collective knowledge and information. Henceforth, knowledge management is operationalized as a variable X_2. The dimensions used for the concept of knowledge management in this study are:

a. Identification of knowledge.

b. Reflection of knowledge

c. Share knowledge

d. Use of knowledge.

3. Quality of Accounting Information Systems (Y)

From the definitions according to some experts Ulric J. Gelinas, Jr. Steve G. Sutton James E. Hunton (2005: 15-16). Marshall B. Romney and Paul J. Steinbart, 2006: (page 6) George H. Bodnar William S. Hopwood 2001: 1), According to Azhar Susanto: (2013: 72), Sri Mulyanai. (2014: 1.6). According to Stair and Reynolds (2010: 57), (DeLone and McLean, 2016 or effectiveness (Gelinas, 2012), or user satisfaction (Stair &Reynoalds, 2010), DeLone and McLean (1992) then defined quality accounting information systems information system capabilities in providing quality accounting information that is useful for managers in carrying out management processes.Furthermore, Quality Accounting Information Systems operationalized in the form of Y. The dimensions used for the concept of knowledge management in this study according to some experts that the quality of information systems accounting is flexible, efficient, accessible, and timely.

4. Quality of Financial Reporting Varable(Z)

From the definitions according to WinwinYadiati and Abdullah Mubarok (2017: 32,) Beest, Braam, and Boelens (2009: 4 Nandakumar Ankarath (2010: 12 and several experts) the definition of quality financial statements is financial statements that have relevant, reliable, comparable and understandable characteristics.The dimensions used for the concept of knowledge management in this study according to several experts

a. Relevance

b. Reliable

c. Comparable

d. Understandable.

An operational summary of the variables can be seen below:

Table 3.1
Variable Operational Summary

Variabel		Dimensi	Indikator
Implementasi Good Corporate Governance (X_1) CIPE, 2002, Mas AchmadDaniri (2005: 8), ErryRiyanaHardjapamekas (2001: 43), SukrisnoAgoes (2005: 10)		Transparancy	• Disclosure of financial and non-financial information to the public. • The principle of openness adopted by the company. • Company policy. • GCG Report • Conveying product and service information.
		Accountability	• Clear responsibilities of each level • Competencies according to their responsibilities • Have performance measures from all levels. • Implement GCG principles
		Responsibility	• The principle of prudence and guarantee the implementation of applicable provisions. • The company has Guidelines, Systems, and Work Procedures

Variabel		Dimensi	Indikator
			at all levels • The company has acted as a good corporate citizen.
		Independency	• Conflict of interest policies, systems and procedures. • Decision making in an objective manner and free from any pressure from any party. • Disclosure of conflicts of interest in each decision.
		Fairness	• Paying attention to the interests of stakeholders • Opportunities to all stakeholders. • Work Ethics / Business Ethics have been created and disseminated.
Knowledge Management (X_2) Referensi: Polanyi (1976); Choe (1996); Sabherwal et.al (2006)	Identification Knowledge		• Increased knowledge • Identification of knowledge gaps and efforts to overcome them, • Involvement in delivering ideas
	Reflection Knowledge		• There is a knowledge gathering mechanism • Documentation of knowledge

		• There is a work guide / SOP
	Sharing Knowledge	• Easy access to knowledge • Formulation of the process of knowledge access • The existence of supporting technology • There is a best practice sharing forum
	Using Knowledge	• Use of knowledge for performance • Continuous changes to work procedures • Learning for employees to support competence
Quality of Accounting Information System (Y) DeLone and McLane (2008) Stair & Reynold (2012)	*Intergration*	• Integration between system components • Integration between sub components
	Flexibility	• Able to adjust user needs • Able to adapt to changing conditions
	Accessibility	• Can be accessed easily
	Formalization	• Every activity has formal rules
	Media Richness	•Use various alternative media to simplify and speed up communication.
Quality of Financial	Relevance	• Has the benefits of feedback

Reporting (Z) Nandakumar Ankarath, et.al (2010) WinwinYadiati dan Abdullah Mubarok (2017) Beest, Braam, dan Boelens (2009)		• Has predictive benefits • On time • Complete
	Reliable	• Honest presentation • Can be verified • Neutrality
	Comparable	Can be compared with the previous period's financial statements or financial statements of other reporting entities in general.
	Understandable	• Information presented in financial statements can be understood by users. • Expressed in terms of terms that are adjusted to the limits of the user's understanding.

Measurement of this variable is measured by a measurement instrument in the form of a questionnaire (item statement) that is closed and given the opportunity to be able to answer openly to provide the opportunity for respondents to provide information on the choice of answers. Each choice of questionnaire answers (statement items) is skroed, and the obtained skro has a measurement level or ordinal scale unit using the Likert scale 1 - 5. The analysis unit according to Sekaran (116: 2010) is the level of unity of data collected during the data analysis stage Furthermore, it can be individuals, couples, groups, organizations. In this study the unit of analysis is a company that is a State-Owned Enterprise. The person who will answer the proposed instrument item is the Manager.

3.4 Population and Sample Research

Population is the entire subject of research (SuharsimiArikunto, 2010: 173). Population refers to the whole group of people, events or things of interest that researchers want to examine (Sekaran & Bougie 2013: 240). LikewiseSugiono (Sugiono (2013: 80) population is a generalization area that consists of objects / subjects that have certain qualities and characteristics determined by researchers to be studied and then draw conclusions. Population in this study are companies that have status as State-Owned Enterprises, amounting to 141companies.

Samples according to Sekaran & Bougie (2013: 241) are described as "asubset of the population". In other words, a sample is part of the population. Likewise, according to Sugiono (2013: 80) the sample is part of the number and characteristics possessed by the population. To narrow the population coverage, sampling is done, probability sampling is taken, which is a sampling technique that provides equal opportunities for each element (member) of the population to be selected as sample members (Sugiyono, 2008: 118). A sample size of more than 30 and less than 500 is appropriate for many studies of Uma Sekaran (2013: 264). The minimum number of samples used is determined using the Slovin formula (Husein Umar, 2003: 141), with the following formula:

$$\boldsymbol{n} = \frac{\mathbf{N}}{\mathbf{1} + \boldsymbol{N}(\boldsymbol{e})^{\mathbf{2}})}$$

Where:
n: Sample size
N: Population size
E: Percentage allowance due to inaccuracy or desirable sampling, for example 5%, 10% and others.
Percentage of leeway indicates the level of accuracy of the results based on the sample and draw population characteristics. The percentage of leeway used in social science research is 10%. Based on this formula, the minimum number of samples used in this study can be calculated as follows:

$$n = \frac{40}{1+40(0,1)^2)}$$

$$= 28,57 \sim 29$$

Table 3.1
List of Research Respondents

No	Company	Amount
1	PerumPeruri	2
2	PT Indah Karya (Persero)	1
3	PT Garuda Indonesia (Persero)	1
4	PT AsuransiJiwasraya (Persero)	1

No	Company	Amount
5	PT Waskita	1
6	PT BTN	1
7	PT Inti (Pesero)	3
8	PT Pindad (Persero)	1
9	PT Telkom (Persero) Tbk	2
10	PT Taspen (Persero)	1
11	PT Bank Mandiri	1
13	PT Pelni	1
14	PT Bank Mandiri	2
15	PT Bio Farma	1
16	PT BRI	1
17	PT Krakatau Steel	1
18	PT Dirgantara Indonesia	4
20	PT AsuransiJiwasraya (Persero)	1
22	PT BTN (Persero)	1
23	PT Taspen (Persero)	1
24	PT Bank Mandiri	1
25	PT PLN (Persero)	1
26	BPJS Kesehatan	1
	Jumlah	34

3.5. Method of Collecting Data

In connection with this type of research, the method used to collect data is the survey method. The survey method is a study of large and small populations, but the data studied are data from samples taken from these populations, so that relative events, distribution and relationship between sociological and psychological variables are found (Sekaran and Bougie, 2010: 60)

IV. RESULTS

The Influence of Good Corporate Governance Implementation on the Quality of Accounting Information Systems

The table below shows the test results, namely:

Tabel 4.1.
Partial Testing of the Effect of Implementation of Good Corporate Governance on the Quality of Accounting Information System

Strutural	KoefisienJalur	t Hitung	t Tabel	P-value
Pyx1	0,541	1,529	2,048	0.000

From the table above it can be concluded that Ho is accepted and H_1 is rejected, ie there is no significant positive effect. So it can be concluded that partially the implementation of good corporate governance does not significantly influence the quality of the accounting information system.

The Influence of Knowledge Management on the Quality of Accounting Information Systems

The table below shows the test results, namely:

Tabel 4.2.
Partial Testing of the Effect of Knowledge Management on the Quality of Accounting Information System

Strutural	KoefisienJalur	t Hitung	t Tabel	P-value
pyx2	0,783	3,615	2,048	0.000

From the table above it can be concluded that Ho is rejected and H_1 is accepted, that is, there is a significant positive effect. So it can be concluded that knowledge management has a significant effect on the quality of accounting information systems.

4.3. The Effect of Implementation of Good Corporate Governance and Knowledge Management on the Quality of Accounting Information Systems Simultaneously

The table below shows the test results, namely:

Table 4.3.

Simultaneous Testing of the Effect of Implementation of Good Corporate Governance and Knowledge Management on the Quality of Accounting Information Systems

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	579,479	2	289,740	25,256	,000[b]
Residual	321,215	37	11,4722		
Total	900,694	39			

a. Dependent Variable : KualitasSistemInformasiAkuntansi (Y)

b. Predictors : (Constant), GCG, KM

From the table above it can be concluded that Ho is rejected, so it can be concluded that simultaneous implementation of good corporate governance and knowledge management has a significant effect on the quality of accounting information systems.

4.4. The Influence of the Quality of Accounting Information Systems on the Quality of Financial Reporting

The table below shows the test results, namely:

Table 4.4.
Testing the Quality of Accounting Information Systems on the Quality of Financial Reporting

Strutural	KoefisienJalur	t Hitung	t Tabel	P-value
Pyx	0,76	6,270	2,048	0.000

From the table above it can be concluded that Ho is rejected and H_1 is accepted, that is, there is a significant positive effect. So it can be concluded that the quality of the accounting information system significantly influences the quality of financial reporting.

V. CONCLUSION

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

1. The partial implementation of Good Corporate Governance does not significantly influencethe Quality of Accounting Information Systems.

2. Knowledge Management partially has a significant effect on the Quality of Accounting Information Systems.

3. Simultaneous implementation of Good Corporate Governance and Knowledge Management significantly influences the Quality of Accounting Information Systems.

4. The Quality of Accounting Information Systems has a significant effect on the Quality of Financial Reporting.

ACKNOWLEDGMENT

5.2 Suggestions

5.2.1. Operational Advice

Based on the results of the study, some suggestions that can be put forward are:

1. Some things in the implementation of Good Corporate Governance have not been optimal for this reason it is necessary to increase the understanding of managers of the implementation of Good Corporate Governance through socialization.

2. Knowledge Management needs to be further improved through outreach, training and workshops.

3. The crew will improve the quality of the Accounting Information System by:

a. Conducting socialization and training for managers to be able to easily use accounting information systems.

b. Complement the accounting information system with application programs that can integrate all functions in the company.

c. Building a physically integrated accounting information system be it software, hardware or network.

5.2.2. Suggestions for Science Development

This research proves that Good Corporate Governance and Knowledge Management simultaneously affect the quality of accounting information systems and the quality of financial reporting. The results of testing this hypothesis contribute to the development of accounting knowledge, especially in the field of accounting information systems because it has expanded the scope of applicability of existing knowledge.

To meet the characteristics of scientific research including replicability and generosity, it is recommended that other researchers conduct research again based on the results of this study with the same research method, on different units of analysis and samples to show the same results. The next research conducted will increase confidence in the research that has been done so that the usefulness of research can be widely accepted.

This study has not revealed all the variables that can affect the quality of accounting information systems, so other studies are expected to examine other variables such as business ethics, organizational culture, management commitment, management competence and others.

REFERENCES

Ankarath, Nandakumar et.al, 2010, Understanding IFRS Fundamental, New Jersey : John Wiley & Sons

Avison David & Guy Fitzgerald, 2006, Information System Development – Methodologies, Techniques & tools, 4th Edition, New York : McGraw Hill

Azhar Susanto, 2013, Sistem Informasi Akuntansi – Struktur-Pengendalian-Resiko-Pengembangan, Bandung : Lingga Jaya

Beest, Ferdy van Beest, Geert Braam, Suzanne Boelens, 2009, Quality of Financial Reporting: Measuring Qualitative Characteristics, Netherland : Nijmegen Center for Economics (NiCE) Institute for Management Research Radboud University Nijmegen

Bergeron, Briyan, 2003, Essential of Knowledge Management, New Jersey: Wiley & Sons

Bodnar, George H. & William S. Hopwood, 2010, Accounting Information Systems. Tenth Edition. New York: Pearson Education, Inc., Publishing as Prentice Hall.

Delone, William H & Ephraim McLean, 2016, Information System Succes Measurement, Hanover : Now Publisher Inc.

Erry Riyana Hardjapamekas, 2001, DimensiPerubahanDalamImplementasi Good Corporate Governance, Jakarta : IkatanAkuntanIndones

G. Suprayitno et al, 2005, Internalisasi*Good Corporate Governance* – Dalam Proses Bisnis, The Indonesia Institute for Good Corporate Governance, Jakarta

Hindarmojo Hinuri, 2002, *The Essence of Good Corporate Governance*,- Konsep dan Implementasi Pada Perusahaan Publik dan Korporasi Indonesia, Yayasan Pendidikan Pasar Modal dan Korporasi Indonesia, Jakarta

Hsinchun Chen, 2001, Knowledge Management Systems - A Text Mining Perspective, Tucson, Arizona : Knowledge Computing Corporation Department of Management Information Systems Eller College of Business and Public Administration The University of Arizona

Husein Umar, 2004, RisetSumberdayaManusia, Jakarta : PT GramediaPustaka Utama

IkatanAkuntan Indonesia, 2017, SAK – StandarAkuntansiKeuangan, Jakarta : IkatanAkuntan Indonesia

Iman Sjahputra Tunggal dan Amin Wijaya Tunggal, 2002, Memabangun *Good Corporate Governance (GCG)*, Harvarindo, Jakarta

Laudon, Kenneth & Jane P. Laudon, 2006, Mnagement Information System – Managing The Digital Firm, New Jersey : Prentice Hall

Mas AchmadDamiri, 2005, Good *Corporate Governance* – Konsep dan PenerapannyaDalamKonteks Indonesia, Ray Indonesia, Jakarta

Mohamd Nazir, 2003, MetodePenelitian, Jakarta : Ghalia Indonesia

NunungNurhayati, 2013, The Influence of Organizational Commitment And Knowledge Management on Successful Implementation Of Accounting Information Systems in the EmployerPension Funds Held Defined Benefit Pension Plan (PPMP) In Propinsi West Java Indonesia

Pambudi, S. Teguh, 2006. Lima LangkahMenuju GCG. www.swa.co.id. 2006.

Rommey, Marshall B & Paul John Steibart, 2015, Accounting Information System, 13th Edition, Boston, Pearson

Sekaran, Uma, 2003, Research Methods For Business – A Skill Building Approach, New York : John Wiley & Sons

Sekaran, Uma, & Roger Bougie, 2016, Research Methods For Business – A Skill Building Approach, New York : John Wiley & Sons

Servin, Graud. 2005, ABC of Konowledge Management, Wigan-England : NHS National Library for Health

Siswanto Sutojo & Aldridge, E.John, 2008, "*Good Corporate Governance* – Tata Kelola Perusahaan Yng Sehat", Danmar Mulia Pustaka, Jakarta

Sri Mulyani, 2014, Sistem Informasi Akuntansi, Jakarta : Penerbit Universitas Terbuka

Sugiyono, 2008, Statistik Untuk Penelitian. Bandung:Alfabeta

Suharsimi Arikunto, 2006, Manajemen Penelitian, Jakarta:Rineka Cipta

Stair, Ralph, George Reynold & Thomas Chesney, 2012, Fundamental of Business Information System 2nd Edition, North Way :Cengage Learning

Sukrisno Agoes, 2005, Peranan *Internal Audit Departement, Enterprise Risk Management*, dan *Good Corporate Governance* Terhadap Pencegahan *Fraud* dan Implikasinya kepada Peningkatan Mutu Lulusan Perguruan Tinggi di Indonesia – Pidato Pengukuhan Guru Besar Tetap dalam Ilmu Akuntansi Fakultas Ekonomi Universitas Taruma Negara, Salemba Empat, Jakarta

Tobing, Paul L., 2007, Knowledge Management – Konsep, Arsitektur dan Implementasi, Yogyakarta : Graha Ilmu

Ulric J. Gelinas, JRandRichard B. Dull, 2008, Accounting Information System. Seventh Edition. Canada: Thomson South-Western a part of The Thomson Coorporation

Winwin Yadiati dan Abdullah Mubarok, 2017, Kualitas Pelaporan Keuangan-Kajian Teoritis dan Empiris, Jakarta: Kencana

Zahra Baj Zahra, Vali Khodadai dan Mohammad Ramazan Ahmadi, 2014, Relationship between Accounting Information Systems (AIS) and knowledge Management (A case study: Saderat Bank of Behbahan City : Smantic Scholar