



Factors Influencing The Finance Information System: Compliance and Supervision, Quality, Utilization of Financial Reports

Veny Ani Santika

Student of the Faculty of Economics and Business, Universitas Bhayangkara Jakarta Raya,
email: venisantika19@gmail.com

*Corresponding Author: Veny Ani Santika

Abstract: The Literature Review article on Compliance and Supervision, Quality and Utilization of Financial Reports on the Finance Information System is a scientific article that aims to build a research hypothesis on the influence of variables to be used in further research, within the scope of ESSB science. The method of writing this Literature Review article is the library research method, which is sourced from online media such as Google Scholar, Mendeley and other academic online media. The results of this article are that: 1) Compliance and Supervision have an effect on the Finance Information System; 2) Quality influences the Finance Information System; and 3) Utilization of Financial Statements affects the Finance Information System. Apart from these 3 exogenous variables that influence the endogenous variables of the Finance Information System there are many other factors including the variables of Planning, Management, Internal Audit and Controlling.

Keywords: Compliance and Supervision, Quality, Utilization of Financial Reports and the Financial Information System

INTRODUCTION

An accounting information system is a system designed to collect and display accounting information so that accountants and company executives can make the right decisions. These systems are considered as important components of financial offices worldwide where most of them are software-based and can be implemented as part of enterprise information technology solutions. Compliance is the patient's positive behavior in achieving therapeutic goals. Compliance is a form of human behavior that obeys the rules, orders that have been set, procedures and discipline that must be carried out. According to Almi (2020) stating that compliance can be increased through increasing public awareness with effective communication through various media and methods that are appropriate to the diversity of society, clearer and more targeted campaigns, facilitating access to health with clear and continuous information so that people can quickly take action for examination,

treatment and independent isolation when infected and consistent policies so as not to confuse the public.

Compliance is a positive behavior shown by the community when people wear masks. Factors affecting adherence depend on many factors, including knowledge, motivation, perceptions, and beliefs about disease control and prevention efforts, environmental variables, quality of health instruction, and ability to access available resources. (Sinuraya et al., 2018). According to Oktaviani and Adellina (2016) states that compliance is the knowledge of taxpayers about procedures for carrying out tax obligations. Supervision can be interpreted as everything related to the process of guarding and directing which is carried out seriously so that the object under control can run properly.

Supervision is an activity to monitor the implementation of an activity so that it complies with the provisions and procedures; in relation to banks, supervision can be interpreted as monitoring bank operational activities so that they are carried out in accordance with central bank regulations; the method of supervision carried out by Bank Indonesia includes indirect supervision and direct supervision; basically the purpose of Bank supervision is to anticipate the possibility of depositing by the Bank so that the Bank can operate in a sound manner (supervision). According to Rizal dan Radiman (2019) that supervision can be interpreted as a process of determining what work has been carried out, assessing it, and if necessary correcting it with the intention that the implementation of the work is in accordance with the original plan. The main purpose of supervision is to make what is planned come true.

Compliance and supervision are communication tools for the government to provide financial performance information for internal and external parties (Sholohah et al., 2019). Quality government financial reports guarantee users of financial reports in making and determining the right decisions and increasing public confidence in the activities and management of funds as well as the performance of the government, so that the government must ensure that local government financial reports are structured and presented in accordance with government regulations. In addition, quality financial reports are not only oriented to output but also to the implementation of government activities so that activities that are carried out properly, effectively, efficiently and free from fraud also produce reliable financial reports. In fact, findings in the field by the Supreme Audit Agency (BPK) regarding the problem of weakness in the Internal Control System and non-compliance with laws and regulations are still numerous and have even increased in recent years.

Quality is the level of good or bad, quality, level or degree of something. In this case, the word "something" can represent many things, be it an item, service, condition, or other things. Conformity between the specifications of a product and consumer needs, or the good and bad level of a product (goods or services) in the eyes of its users. Utilization of financial reports is to provide information used in decision making, evaluation of ongoing business, budgeting and internal control. According to Meriza (2018) that provides information used in making decisions, evaluating ongoing business, conducting budgeting and internal control.

The author's reason for choosing this article is as an object for research, because the title submitted can be used as a literature review in this study. This does not rule out the possibility that there is manipulation in the financial information system that is higher than what actually happened.

Relevant articles are needed to strengthen the theory being researched, to see the relationship or influence between variables and build hypotheses. This article discusses the Factors Influencing the Finance Information System: Compliance and Supervision, Quality, Utilization of Financial Reports (Literature Review) in the ESSB field.

Based on the background, the problems that will be discussed can be formulated in order to build hypotheses for further research, namely:

1. Does Compliance and Supervision affect the Finance Information System?
2. Does Quality affect the Financial Information System?
3. Does the Utilization of Financial Statements affect the Finance Information System?

LITERATURE REVIEW

Finance Information System

Finance Information System is a system that generates all financial data, in order to guide every company, institution or organization decision making. Namely decisions related to fund management. In addition, this information is also needed to inform all interested parties about the financial condition. Both parties within the company or parties from outside. (Setiawan, 2019). Dimensions or indicators *Finance Information System* is a system that collects, records, stores and processes data to produce information for decision makers. This system includes people, procedures and data instructions, software, information technology infrastructure, and internal controls and security measures. (Dewi et al., 2021).

Finance Information System is a system that documents, administers, and processes regional financial management data and other related data into information that is presented to the public and as material for decision making in the framework of planning, implementing and reporting regional accountability. (Irafah et al., 2020). Dimensions or indicators *Finance Information System* is a collection of subsystems that are interconnected with each other and work together in harmony to process financial data into financial information needed by management in the process of making decisions in the financial sector. (Hertati et al., 2019).

Finance Information System is a system within an organization that meets the needs of daily transaction processing, supports operations, is managerial and strategic activities of an organization and provides certain external parties with the necessary reports. (Umar et al., 2020). Dimensions or indicators *Finance Information System* is an information system that is designed to help make reports quickly and reduce the occurrence of recording errors. (Yanuardi & Permana, 2018).

Finance Information System This has been examined by many previous researchers, including (Adriyanto et al, 2019), (Abdullah & Samad, 2019), and (Toar et al., 2020).

Compliance and Oversight

Compliance and Supervision is a series of activities of the Oversight and Regulatory Agency and PPATK to ensure Complaints Compliance with reporting obligations under this Law by issuing reporting provisions or guidelines, conducting compliance audits, monitoring reporting obligations, and imposing sanctions (Law Number 8 Year , 2020). The dimensions or indicators of Compliance and Supervision are one of the three main concepts often put forward by psychologists relating to the effect of social pressure on individual behavior in addition to conformity, willingness and acceptance. (Supadil., 2018). Compliance and Supervision is individual behavior, for example: taking medication, adhering to a diet or making lifestyle changes according to therapy and health recommendations. (Wulandini et al., 2020). Compliance and Supervision dimensions or indicators can be interpreted as an attitude that follows or carries out in accordance with applicable regulations. (Oktiawati, 2022).

Compliance and Supervision is the process of regularly checking the compliance of all financial institution activities. (Fatmawati & Usnan., 2018). The dimension or indicator of Compliance and Oversight is overseeing the actions of taxpayer in terms of fulfilling their tax obligations whether they are in accordance with applicable laws and/or regulations. (Syahputra, 2018).

Compliance and Supervision has been widely studied by previous researchers, among others (Ghifari., 2019), (Puspasari., 2018), and (Utami., 2021).

Quality

Quality is a hot topic in the world of business and academia. However, this term requires a careful response and needs to be interpreted carefully. The main factor that determines the performance of a company is the quality of goods and services produced. Quality products and services that match what consumers want. (Ariani, 2020). Dimensions or indicators, Quality is functioned as a weapon in competition and is used to provide guarantees, to customers. (Walijo et al., 2020).

Quality is the level of good or bad something, the degree or level or quality. However, this term requires a careful response and needs to be interpreted carefully. The main factor that determines the performance of a company is the quality of goods and services produced. Quality products and services that match what consumers want. (Puspasari & Purnama, 2018). Dimensions or indicators, Quality is showing that the regional head is responsible in accordance with the authority delegated to him in carrying out the responsibilities of managing the organization. (Lestari & Dewi., 2020).

Quality is the quality in which the information presented in the financial statements has the benefits of being relevant, reliable, comparable and understandable. (Sukriani, Dewi & Wahyuni., 2018). Dimensions or indicators, Quality is presented in the form of reports that can be used as a basis for decision making. Thus, it must be supported by the quality of local government apparatus in the field of regional financial management and accountability so that the quality of the accounting information produced is reliable and accurate. (Defitri, 2018).

This quality has been widely studied by previous researchers, among others (Ibrahim & Thawil., 2019), (Elyas., 2018), and (Rukayat., 2017).

Utilization of Financial Reports

Utilization of Financial Statements is a combination of SKPD and PPKD financial reports. SKPD as the budget user prepares financial reports which are submitted by PPKD for consolidation. Meanwhile PPKD as Regional General Treasurer compiled PPKD financial reports and consolidated PPKD reports and all existing SKPD to become Regional Government Financial Reports (LKPD). (Priharjanto & Andriana., 2020). Dimensions or indicators, Utilization of Financial Statements is the sharper and clearer the picture conveyed by financial data, and the more honest the financial statements provide an accurate picture of the company's financial position and performance. (Ridzal et al., 2022).

Utilization of Financial Statements is the utilization of government-owned public service activities and advertisements with legitimacy as Chairperson or Management of TP PKK. (Fajri & Kabullah., 2019). Dimensions or indicators, Utilization of Financial Statements are financial reports that meet qualitative characteristics and can also their financial performance to the public, because the resulting financial reports will later be used for all entities as a guide in making policies and decisions in governance. (Riandi., 2017).

Utilization of Financial Statements is the local government (LKPD) for making economic decisions at the budgeting and investment stages. (Agustijanti & Sholihin., 2016). dimensions or indicators, Utilization of Financial Reports are quality financial reports that can be achieved through optimizing the use of information technology to build a network of management information systems and work processes that enable the government to work in an integrated manner by simplifying access between work units. With good use of information technology, the government can improve the quality of regional financial reports. (Rahmawati et al., 2018).

The use of these financial reports has been widely studied by previous researchers, among others (Yanti et al., 2017), (Abdillah., 2017), and (Ningrum., 2018).

Tabel 1. Relevant Prior Research

No	Author (Tahun)	Previous Research Results	Similarities With This Article	The Difference With This Article
1	Srisilia, Manosoh & Afandi (2020)	Compliance and Supervision & Quality have a positive and significant effect the Finance Information System	Quality affects the Finance Information System	Compliance and Supervision affect the Finance Information System
2	Yogantara & Asana (2021)	Compliance and Supervision, Quality and Utilization of Financial Statements have a positive and significant effect on the Finance Information System	Compliance and Supervision & Quality affect on the Finance Information System	Utilization of Financial Statements has an effect on the Finance Information System
3	Rosmalita & Nadirsyah (2020)	Compliance and Supervision and Quality have a positive and significant effect on the Finance Information System	Compliance and Supervision & Quality affect the Finance Information System	Compliance and Supervision and Quality affect the Finance Information System
.4	Azla, Herwanti & Pituringsih (2019)	Compliance and Supervision and Quality have a positive and significant effect on the Finance Information System	Quality affect on the Finance Information System	Compliance and Supervision affect on the Finance Information System
.5	Dewi, Mendra & Saitri (2022)	Compliance and Supervision, Quality and Utilization of Financial Statements have a positive and significant effect on the Finance Information System	Compliance and Supervision & Quality affect on the Finance Information System	Utilization of Financial Statements has an effect on the Finance Information System
6	Wiranti & Wahidahwati (2021)	Compliance and Supervision and Quality have a positive and significant effect on the Finance Information System	Compliance and Supervision & Quality affect on the Finance Information System	Compliance and Supervision and Quality affect on the Finance Information System
7	Sinulingga, Simanjuntak & Ginting (2022)	Compliance and Supervision and Quality have a positive and significant effect on the Finance Information System	Quality affect on the Finance Information System	Compliance and Supervision affect on the Finance Information System
8	Wijaya & Pratiwi., (2021)	Compliance and Supervision, Quality and Utilization of Financial Statements have a positive and significant effect on the Finance Information System	Compliance and Supervision & Quality affect on the Finance Information System	Utilization of Financial Statements has an effect on the Finance Information System
9	Unayah., (2020)	Compliance and Supervision and Quality have a positive and significant effect on the Finance Information System	Compliance and Supervision & Quality affect on the Finance Information System	Compliance and Supervision and Quality affect on the Finance Information System

METHODS

The method of writing this Literature Review article is the Descriptive Quantitative method and Library Research, sourced from the Google Scholar online application, Mendeley and other online academic applications. This article aims to determine the relationship between variables through hypothesis testing, then testing the hypothesis is carried out in order to obtain research results. (Ali, H., & Limakrisna, 2013).

DISCUSSION

Based on relevant theoretical studies and previous research, the discussion of this literature review article is:

1. Effect of Compliance and Supervision on the Finance Information System

To improve the Finance Information System by paying attention to Compliance and Supervision, what must be done by management is an information system that can assist management in processing data and analyzing data evaluation which leads to decision making and the level of success of a person in carrying out work in accordance with the responsibilities given to him (Natusion, 2019). Compliance and Supervision affect the Finance Information System, if Compliance and Supervision are well perceived by staff/employees then this will be able to improve performance to achieve company goals or targets which can be seen from the Finance Information System (Agustin, 2018).

Compliance and Supervision have an effect on the Finance Information System, this is in line with research conducted by: (Boroto, 2017), (Indriyani, 2016), (Kurniawan, 2020), (Natusion, 2019), (Tambun & Permana, 2019), and (Kaleb et al, 2019) .

2. Effect of Quality on the Finance Information System

To improve the Finance Information System by paying attention to Compliance and Supervision, what must be done by management is covering the process of planning, organizing, supervising, directing, and others, within an organization. Meanwhile, information in an organization is data that is processed in such a way that it has value and meaning for the organization, (Hariyanto, 2016). Quality affects the Finance Information System, if quality is perceived well by customers/consumers then this will be able to improve the Finance Information System, (Yusup, 2016).

Quality influences the Finance Information System, this is in line with research conducted by: (Shintia & Erawati, 2017), (Gea & Putra, 2022), and (Animah et al, 2020).

3. Effect of Utilization of Financial Statements on the Finance Information System

To improve the Finance Information System by paying attention to the Utilization of Financial Reports, what management must do is to classify inventories in more detail, for example the types, units and quantities of goods produced according to company criteria can be used properly, namely through information that will be conveyed to users to make work easier. (Priskila, 2018)

Quality affects the Finance Information System, if quality is perceived well by customers/consumers then this will be able to improve the existing ratings in production consisting of various kinds of assessments which include the Finance Information System, (Siregar, 2020).

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for this article is obtained as follows.

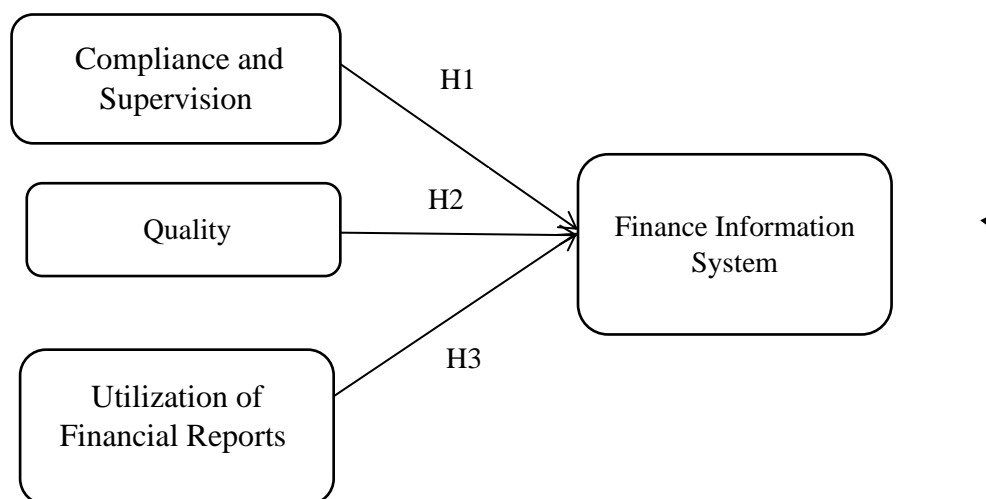


Figure 1: Conceptual Framework

Based on the conceptual framework picture above, then: Compliance and Supervision, Quality, and Utilization of Financial Reports affect the Finance Information System. Apart from these three exogenous variables that affect ESSB, there are many other variables that influence them, including:

- a) Planning: (Tamrin & Gunawan., 2021), (Winara & Putri., 2019), (Ramayanto & Yunarni., 2022), (Sudiantini & Saputra, 2022), (Masruri et al., 2021), (Mukhtar et al., 2017).
- b) Management: (Asih & Pratiwi., 2021), (Nurpadi & Hermawati., 2021), (Lestari & Hertati., 2020), (Widayati et al., 2020b), (Prayetno & Ali, 2020), (Widayati et al., 2020a), (Desfiandi et al., 2019), (Saputra et al., 2021), (Yeni et al., 2019), (Larasati et al., 2018).
- c) Internal Audits: (Wati et al., 2021), (Suardana, Sunarsih, Pramesti., 2021), (Yusuf & Kanji., 2020), (Inapty & Martiningsih., 2016), (Desfiandi et al., 2019), (Elmi et al., 2016).
- d) Controlling: (Darwisyah et al., 2021), (Mulyani et al., 2020), (Sivaram et al., 2020), (Agussalim et al., 2016), (Sivaram et al., 2019), (Somad et al., 2021), (Ridwan et al., 2020a), (Ridwan et al., 2020b), (Widodo et al., 2020), (Bimaruci et al., 2020), (Maida et al., 2017).

CONCLUSION AND SUGGESTION

Conclusion

Based on the theory, relevant articles and discussion, hypotheses can be formulated for further research:

1. Compliance and Supervision affect the Finance Information System.
2. Quality affects the Finance Information System.
3. Utilization of Financial Reports affects the Finance Information System.

Suggestion

Based on the conclusions above, the suggestion for the next author is that there are many other factors that can affect the Financial Information System, apart from Compliance and Supervision, Quality and Utilization of Financial Reports. Therefore, further studies are still needed to look for other factors. Other factors that affect the Finance Information System. Apart from the three variables examined in this article, such as Planning, Management, Internal Audit and Controlling.

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