

FACTORS AFFECTING FINANCIAL REPORT QUALITY AT PT. POS INDONESIA (PERSERO) SUKOHARJO REGENCY

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Abstract: The purpose of this study is to examine the influence of Accounting Information Systems, Human Resource Competencies, and Employee Performance on the Quality of Financial Reports at PT. Pos Indonesia (Persero) Sukoharjo Regency. The sampling method used in this study was purposive sampling, which is a representative sampling method based on specific criteria. The sample consisted of 60 employees involved in the preparation and management of financial reports. This study employed a quantitative approach using primary data collected through questionnaires. Data were analyzed using multiple linear regression analysis, F-test, and t-test. The results indicate that Accounting Information Systems have a positive and significant effect on Financial Report Quality ($t = 2.342$; $p = 0.023$), Human Resource Competencies have a positive and significant effect on Financial Report Quality ($t = 2.446$; $p = 0.018$), and Employee Performance has a positive and significant effect on Financial Report Quality ($t = 3.280$; $p = 0.002$). These findings suggest that the implementation of an effective accounting information system helps employees record transactions systematically, reduce data entry errors, and accelerate financial reporting processes. In addition, employees with strong competencies in accounting and financial procedures are able to prepare financial reports more accurately and timely. Furthermore, improved employee performance supports the preparation of financial reports that are more accurate, reliable, relevant, and comparable. Therefore, enhancing accounting information systems, human resource competencies, and employee performance is essential to improve the quality of financial reports at PT. Pos Indonesia (Persero) Sukoharjo Regency.

Keywords: *Accounting Information Systems, Employee Performance, Financial Report Quality, Human Resource Competencies.*

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1. Introduction

The rapid development of information technology and increasing demands for transparency in the business sector require companies to produce high-quality financial reports. Financial reports serve as a form of management accountability and provide important information for decision-making by internal and external stakeholders. Therefore, financial reports must present relevant, reliable, comparable, and understandable information.

One factor affecting financial reporting quality is the accounting information system. According to Mahfuz & Hanum (2023), an accounting information system is used to collect, process, and generate financial information needed by a company. An effective accounting information system can improve the accuracy, efficiency, and timeliness of financial reporting. Previous studies by Istiawan (2022) found that accounting information systems positively influence financial reporting quality, while Atharrizka et al. (2021) reported different findings. These inconsistent results indicate the need for further investigation.

Human resource competence also plays an important role in improving financial reporting quality. Human resource competence includes employees' knowledge, skills, and abilities in carrying out accounting tasks. Employees with adequate competence are more capable of preparing accurate financial reports in accordance with accounting standards. Ramadhani (2018) found that human resource competence positively affects financial reporting quality, whereas Nur & Wulandari (2024) found no significant effect.

Another factor influencing financial reporting quality is employee performance. Employees with strong performance are generally able to complete their duties effectively, efficiently, and accurately, thereby supporting the preparation of high-quality financial reports. Wijayanti & Ariyani (2022) found that employee performance positively affects financial reporting quality, while Azizah et al. (2025) reported contrasting findings.

PT Pos Indonesia (Persero) is a state-owned enterprise engaged in postal, logistics, and financial services. In response to technological developments and increasing business competition, the company has implemented digital transformation to improve operational efficiency and corporate governance. At PT Pos Indonesia (Persero) Sukoharjo Regency, digital transformation has been applied in operational and financial reporting activities. However, inadequate accounting systems, limited employee competence, and suboptimal employee performance may negatively affect financial reporting quality.

Based on these conditions and the inconsistencies in previous studies, this research aims to examine the effects of accounting information systems, human resource competence, and employee performance on financial reporting quality at PT Pos Indonesia (Persero) Sukoharjo Regency.

2. Literature Review

Accounting Information System

An accounting information system can be defined as a system that functions to organize forms, records, and reports that are coordinated to produce financial information needed for management and management decisions and to facilitate company management Endaryati (2021:14).

Human Resource Competencies

Kharismatika & Raharjo (2025) explain that HR competencies encompass knowledge, skills, and professional attitudes in carrying out accounting tasks. Kharismatika & Raharjo (2025) describe three important aspects of competency: understanding accounting systems, technical data management skills, and the application of accounting principles. Deficiencies in these aspects can reduce the quality of financial reports.

Employee Performance

Budiyanto & Mochklas (2020:9) explain that employee performance is the results achieved by an employee in their work according to certain criteria applicable to a particular job.

Financial Reports

Based on Peraturan Pemerintah Nomor 71 (2010), financial reports are organized reports regarding the financial position and transactions carried out by the reporting entity. The quality of financial reports is vital to an organization. According to the Indonesian Institute of Accountants (IAI), financial reports are crucial for the financial detailing process. Financial reports are considered high-quality if the information they produce supports decision-making and is easily understood by users.

Wibowo (2021:67) explains that a conceptual framework is the basis for research, synthesized from facts, observations, and literature review. The conceptual framework in this study is as follows:

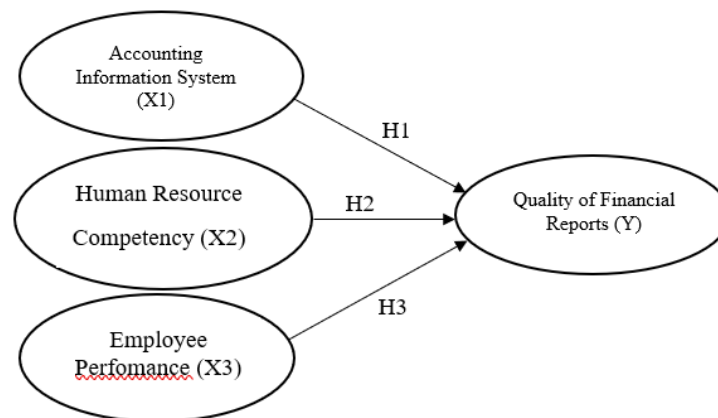


Figure 1 Framework of Thought

Based on the above framework, the following hypotheses are proposed:

H1: Accounting Information Systems have a positive effect on Financial Reporting Equity.

H2: Human Resource Competence has a positive effect on Financial Reporting Equity.

H3: Employee Performance has a positive effect on Financial Reporting Equity.

3. Research Method

According to Sugiyono (2023:126), a population is the entire element that will be used as a generalization area. The population in this study was all 73 employees working at PT. Pos Indonesia (Persero) in Sukoharjo Regency. The sampling technique used in this study was purposive sampling. The criteria were employees working in fields related to the preparation and management of financial reports, resulting in a sample of 60 respondents. This study employed a quantitative approach. The data sources used in this study were primary data obtained directly from the parties involved, namely employees. Data collection in this study used a questionnaire technique directly distributed to employees who met the criteria. The aim was to obtain data regarding the influence of accounting information systems, human resource competencies, and employee performance on the quality of financial reports.

This study uses financial reporting quality as the dependent variable, while the independent variables consist of accounting information systems, human resource competence, and employee performance. The accounting information system variable was measured using indicators of data security, timeliness, accuracy, report variation, relevance, information accuracy, and information quality. Human resource competence was measured through knowledge, skills, and attitudes. Employee performance was measured using indicators of quality, quantity, timeliness, effectiveness, and independence. Meanwhile,

financial reporting quality was measured using indicators of relevance, reliability, understandability, and comparability

The data were collected through questionnaires distributed to employees of PT Pos Indonesia (Persero) Sukoharjo Regency using a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. The data analysis methods included descriptive respondent analysis, validity tests, reliability tests, and classical assumption tests consisting of normality, multicollinearity, heteroscedasticity, and autocorrelation tests. Hypothesis testing was conducted using multiple linear regression analysis, the F-test (model feasibility test), the t-test (partial test), and the coefficient of determination (*Adjusted R²*).

4. Results and Discussion

4.1. Results

Descriptive Data

The respondents in this study were 60 employees working in areas related to the preparation and management of financial reports. Questionnaires were distributed directly to these respondents, along with a research questionnaire for them to complete. Distribution took place between February 29 and March 13, 2026. The researchers distributed 60 research questionnaires, of which 60 were completed.

Descriptive Respondent Data

The characteristics of the respondents who were sampled in this study are divided into several descriptions, namely according to gender, age, education level, position, and tenure. Based on the gender of the respondents, there were 28 male respondents (47%) and 32 female respondents (53%). Based on age, it shows that the respondents in this study who were <25 years old were 6 respondents (10%), aged 26-35 years were 10 respondents (17%), aged 36-45 years were 32 respondents (53%), and aged >46 years were 12 respondents (20%). Based on the level of high school education, there were 6 people or 10%, Diploma education level was 12 people or 20%, S1 education level was 41 people or 68.33%, S2 education level was 1 person or 1.67%, and S3 education level was none or 0%. Based on the position, it is known that respondents with the position of head of the Sukoharjo branch office were 1 person or 1.67%, operational managers were 3 people or 5%, quality control were 3 people or 5%, financial supervisors were 5 people or 8.33%, financial staff were 10 people or 16.67%, accounting supervisors were 4 people or 6.67%, accounting staff were 8 people or 13.33%, service supervisors were 6 people or 10%, assistant branch office employees were 13 people or 21.67%, and branch office service staff were 7 people or 11.67%. Based on the term of office, it is known that respondents with a term of office or work period of <1 year were 8 people or 13.33%, 1-5 years were 17 people or 28.33%, 6-10 years were 20 people or 33.34%, and >10 years were 15 people or 25%.

Validity Test

The results of the data quality test found that the validity test results for all instruments were declared valid with a calculated *r* value > *r* table. For degrees of freedom (df) = *n*-2. So df in this study is 60-2 = 58, then *r* table is 0.2542. Therefore, all items are declared valid because they have a calculated *t* value > *r* table and a significance level < 0.05.

Reability Test

All statement items in each variable were declared reliable. This result is evidenced by the Cronbach's alpha value for each variable, which was >0.60 , indicating that each variable in this research questionnaire is suitable for use as a research instrument.

Normality Test

Based on the results of the normality test using the one sample-kolmogrov smirnov test, the asymp.sig (2-tailed) value was $0.200 > 0.05$, so the data was normally distributed.

Multicollinearity Test

Based on the results of the multicollinearity test in the table above, it shows that the tolerance value is > 0.10 and the VIF value is < 10 , so it can be concluded that the variables used in this regression model do not experience multicollinearity.

Heteroscedasticity Test

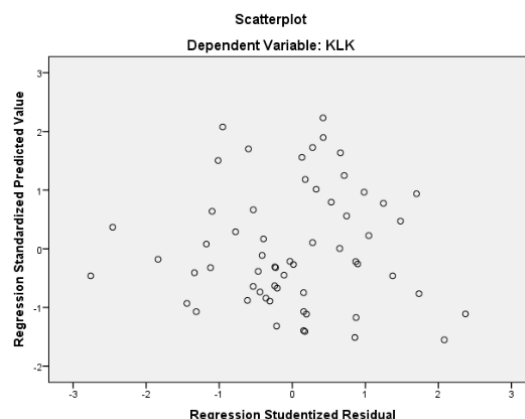


Figure 2 Heteroscedasticity Test Results

Based on the image above, heteroscedasticity is not visible in the scatterplot test results, because the distribution of points in the image above is uneven and random or spread out, both above and below the number 0 on the Y axis, so it can be concluded that this regression model does not experience heteroscedasticity.

Autocorrelation Test

Based on the calculations and test results using the Durbin-Watson test above, the Durbin-Watson value is 1.972. This result shows that the dU value (1.6889) $< DW$ (1.972) $< 4-dU$ (2.3111), so the DW (Durbin-Watson) value is between the dU value and the $4-dU$ value, so there is no autocorrelation symptom.

Multiple Linear Regression Analysis

The multiple linear regression equation is formulated as follows:

$$FRQ = 6,593 + 0,239AIS + 0,280HRC + 0,357EP + \varepsilon$$

The regression equation above shows the partial relationship between the independent and dependent variables. The following conclusions can be drawn from this equation:

1. The constant has a value of 6.593. This result means that if the independent variables (Accounting Information Systems, Human Resource Competence, and Employee Performance) have a value of 0 (zero), then the Financial Report Quality will be 6.593.
2. The Accounting Information Systems coefficient has a value of 0.239. This result means that a one-unit increase in the Accounting Information Systems variable will increase the Financial Report Quality by 0.239, and vice versa, assuming that the other independent variables remain constant.
3. The Human Resource Competence coefficient has a value of 0.280. This result means that a one-unit increase in Human Resource Competence will increase the Financial Report Quality variable by 0.280, and vice versa, assuming that the other independent variables remain constant.
4. The Employee Performance coefficient has a value of 0.357. These results mean that if there is an increase in Employee Performance of 1 (one) unit, it will increase the Quality of Financial Reports by 0.357, and vice versa, assuming that the other independent variables have constant values.

F Test Results

Based on the calculations and test results, it can be shown that $F_{count} > F_{table}$ or $15.461 > 2.766$ and the significance level is $0.000 < 0.05$, so it can be concluded that the variables Accounting Information System, Human Resource Competence, and Employee Performance jointly influence the Quality of Financial Reports and the regression model used in this study is declared suitable for use in further research or analysis.

t-Test Results

Based on the calculations and test results, it can be explained as follows:

1. The Accounting Information System variable obtained a calculated t value $> t$ table, or $2.342 > 1.673$, with a significance value of $0.023 < 0.05$. These results indicate that H_{01} is rejected and H_1 is accepted, indicating that the accounting information system has a significant effect on the quality of financial reports.
2. The Human Resource Competence variable obtained a calculated t value $> t$ table, or $2.446 > 1.673$, with a significance value of $0.018 < 0.05$. These results indicate that H_{02} is rejected and H_2 is accepted, indicating that human resource competence has a significant effect on the quality of financial reports.
3. The Employee Performance variable obtained a calculated t value $> t$ table, or $3.280 > 1.673$, with a significance value of $0.002 < 0.05$. These results indicate that H_{03} is rejected and H_3 is accepted, indicating that employee performance has a significant effect on the quality of financial reports.

Coefficient of Determination Test

Based on the calculations and test results, the coefficient of determination (adjusted r-square) test yielded a value of 0.424. It can be concluded that 42.2% of the financial report quality variable is influenced by the accounting information system, human resource competency, and employee performance. The remaining 57.6% is influenced by other variables not discussed in this study.

4.2. Discussion

The t-test results indicate that Accounting Information Systems have a positive and significant effect on Financial Report Quality, as evidenced by a t-value of $2.342 > 1.673$ and a significance value of $0.023 < 0.05$. These findings suggest that the implementation of an effective Accounting Information System improves the quality of financial reports at PT Pos Indonesia (Persero) Sukoharjo Regency. The Accounting Information System assists employees in recording and processing financial transactions systematically, thereby minimizing recording errors and accelerating the preparation of financial reports. In addition, the implementation of an effective system supports the production of financial information that is more accurate, relevant, reliable, and useful for managerial decision-making. These findings are consistent with the study conducted by Istiawan (2022), which found that Accounting Information Systems positively affect Financial Report Quality. However, the results are not in line with the findings of Atharrizka et al. (2021), who reported that Accounting Information Systems have no significant effect on Financial Report Quality. This difference may be attributed to variations in research objects, organizational characteristics, and the level of Accounting Information System implementation across institutions, which may lead to different research outcomes.

The t-test results show that Human Resource Competence has a positive and significant effect on Financial Report Quality, with a t-value of $2.446 > 1.673$ and a significance value of $0.018 < 0.05$. These findings indicate that employees who possess adequate knowledge, skills, and understanding of accounting procedures are more capable of preparing financial reports accurately and in accordance with applicable accounting standards. Furthermore, competent employees are better able to complete their work efficiently and reduce errors in financial data processing. As a result, higher levels of Human Resource Competence contribute to improving Financial Report Quality at PT Pos Indonesia (Persero) Sukoharjo Regency. These findings support the study conducted by Ramadhani (2018), which reported that Human Resource Competence positively influences Financial Report Quality. However, the results are not consistent with the findings of Nur & Wulandari (2024), who stated that Human Resource Competence has no significant effect on Financial Report Quality. This difference may be attributed to variations in respondents' work experience, educational background, and the intensity of accounting-related training received by employees, which may lead to different research outcomes.

The t-test results reveal that Employee Performance has a positive and significant effect on Financial Report Quality, with a t-value of $3.280 > 1.673$ and a significance value of $0.002 < 0.05$. The findings indicate that employees with strong performance are more capable of completing their responsibilities carefully, effectively, and in a timely manner, thereby supporting the preparation of accurate and reliable financial reports. In addition, employees' ability to utilize Accounting Information Systems effectively contributes to improving the quality of financial information generated by the company. Therefore, improved Employee Performance plays an important role in enhancing Financial Report Quality at PT Pos Indonesia (Persero) Sukoharjo Regency. These findings are consistent with the study conducted by Wijayanti & Ariyani (2022), which found that Employee Performance positively affects Financial Report Quality. However, the results are not consistent with the findings of Azizah et al. (2025), who stated that Employee Performance has no significant effect on Financial Report Quality. This difference may be attributed to variations in workload and task distribution across organizations, which can influence the extent to which

employee performance is optimized in the preparation of financial reports, thereby leading to different research outcomes.

5. Conclusion

From the results and discussion of this study, the following conclusions can be drawn:

1. The accounting information system has a positive and significant effect on the quality of financial reports at PT. Pos Indonesia (Persero) Sukoharjo Regency, with a t-test value of $2.342 > 1.673$ and a significance level of $0.023 < 0.05$. Therefore, the first hypothesis (H1) is accepted. This means that the better implementation of the accounting information system at PT. Pos Indonesia (Persero) Sukoharjo Regency will improve the quality of the resulting financial reports.
2. Human resource competency has a significant effect on the quality of financial reports at PT. Pos Indonesia (Persero) Sukoharjo Regency, as indicated by the t-test value of $2.446 > 1.673$ and a significance level of $0.018 < 0.05$. Therefore, the second hypothesis (H2) is accepted. This means that the higher the human resource competency at PT. Pos Indonesia (Persero) Sukoharjo Regency, the better the quality of the financial reports.
3. Employee performance significantly influences the quality of financial reports at PT. Pos Indonesia (Persero) Sukoharjo Regency. This is indicated by the t-test results of $3.280 > 1.673$ and a significance level of $0.002 < 0.05$. Therefore, the third hypothesis (H3) is accepted. This means that the better the employee performance, the higher the quality of the resulting financial reports.

The following recommendations can be made in this study:

1. PT. Pos Indonesia (Persero) Sukoharjo Regency should further optimize the implementation of its accounting information system by conducting continuous system development, increasing integration between work units, and providing adequate training to employees.
2. PT. Pos Indonesia (Persero) Sukoharjo Regency should maintain and sustain its existing performance, particularly in terms of human resource competency and employee performance in preparing financial reports.
3. Future researchers should expand the study by adding other variables suspected of influencing financial report quality, such as internal control systems, information technology utilization, and organizational culture.

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