

-RESEARCH ARTICLE-

## THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS AND GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF FINANCIAL STATEMENTS CODING ORGANIZATIONAL COMMITMENTS

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### Abstract

Small and medium-sized firms (SMEs) in Indonesia survive despite poor quality and errors in their financial accounts. The quality financial statement assists stakeholders in understanding the position of the firm to make informed decisions. This study aims to assess the impact of accounting information systems and government accounting standards on the accuracy of financial statements coding organizational commitments in government owned SMEs of Indonesia. Data is collected from the employees of government owned SMEs of Indonesia. This study used the Partial Least Square (PLS)

Citation (APA): Tambunan, S. B., Erlina., Maksun, A., Amalia, K. (2022). The Effectiveness of Accounting Information Systems and Government Accounting Standards on The Quality of Financial Statements Coding Organizational Commitments. *International Journal of Economics and Finance Studies*, 14 (02), 196-216. doi:10.34111/ijefs. 20220033

approach to examine the association between variables. The study's findings indicate that accounting information systems and government accounting standards contribute to the credibility of the financial statements' coding of organizational commitments. The research offers a substantial theoretical foundation to the body of knowledge describing the connection between the effectiveness of accounting information systems and government accounting rules and the accuracy of financial statements coding organizational commitments. The research's practical consequences would aid practitioners in improving the coding of organizational commitments in financial statements.

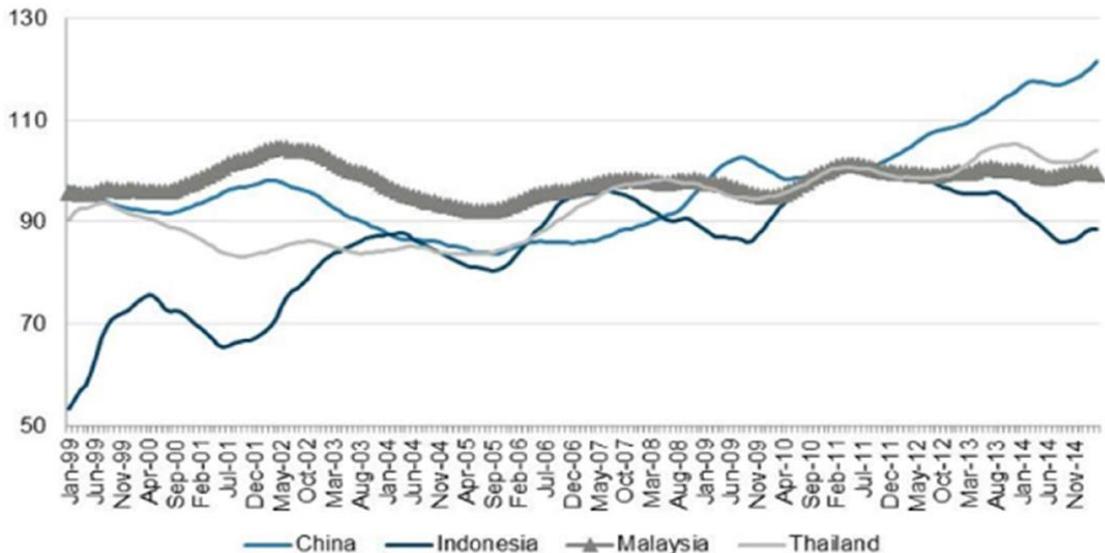
**Keywords:** Accounting information system, government accounting standards, quality of financial statements, organizational commitments

## 1. INTRODUCTION

The information system is utilized for business transactions in the current period, enabling companies to operate on international marketplaces (Khong et al., 2017). Large corporations operate with funds contributed by diverse shareholders who are always concerned with the enterprise's financial statement (Kpurugbara et al., 2016). In Indonesia's private business sector, small and medium-sized companies (SMEs) are working to promote economic expansion and business performance (Al-Hiyari et al., 2013; Khong & Escobar, 2017). Planning financial statements is a crucial responsibility, and specialists collaborate to compile companies' financial statements (Fitrios, 2016; Kpurugbara et al., 2016). The business transactions and current assets and liabilities are included in the financial statement of every organization (Hla et al., 2015; Melanzeri et al., 2013; Soudani, 2012). Organizations must monitor their financial statements to increase their advanced degree of production (Al-Hiyari et al., 2013; Khong & Escobar, 2017; Kpurugbara et al., 2016; Nugroho, 2019; Saragih et al., 2020). The management of the various enterprises identified the problems in the creation of financial statements, but there is no practical method for addressing these issues (Al-Dmour et al., 2018; Al-Sammaraee et al., 2021; Hakimah et al., 2019; Mkonya et al., 2018; Nugroho, 2019).

An accounting information system is a communication and data processing system in which a business entity stores all of its transactions (Al-Sammaraee & Alshareeda, 2021; Khong & Escobar, 2017; Pratama et al., 2020). With the use of information communication technology, a suitable accounting information system is established, enabling modern businesses to track transactions (Lutfi, 2022). However, government accounting standard refers to the rules and recommendations established by the government sector to ensure that all financial transactions and account-related information for firms are appropriately handled (Al-Hattami, 2021; Alawaqleh 2021; B. J. Ali et al., 2021; Pratama et al., 2019). Developed nations have a standard for accounting management to improve financial statements by upgrading the basic accounting standards (Al-Sammaraee & Alshareeda, 2021; Alshirah et al., 2021; Fatima

et al., 2021; Kareem et al., 2021). These accounting rules are also established at the worldwide level. In addition, the quality of financial statements refers to financial statements that are managed effectively by the business organization to build diverse business decision strategies (Al-Hattami, 2021; Al-Sammaraee & Alshareeda, 2021; Alawaqleh 2021; B. J. Ali & Oudat, 2021). Figure 1 depicts the rising trend of accounting information systems in Indonesia.



**Figure 1.** The trend of Accounting Information systems in Indonesia

**Source:** Impact of Accounting Information System (Shafique et al.) on Supply Chain Management Practices in the Indonesian Manufacturing Sector

The recognized and examined prior work in the body of literature relates to financial management and conventional accounting (Al-Okaily et al., 2020; Al-Sammaraee & Alshareeda, 2021; Fatima et al., 2021). Similarly, numerous research has been undertaken on the significance of account management for enhancing corporate performance (A Ali et al., 2020; Al-Delawi et al., 2020; Al-Okaily et al., 2020; Hutahayan, 2020). The literature on accounting information systems emphasizes the significance of accounting for fundamental business decisions (Andarwati et al., 2020; Choiriah et al., 2020; Fatima et al., 2021; Latifah et al., 2021; Shen et al., 2020). In the existing body of knowledge, there are already studies on the influence of financial statement quality on investors (M. Ali et al., 2019; Hosain, 2019; Khaghaany et al., 2019; Nugroho, 2019; Trofimova, 2019). Therefore, this field of inquiry, which is the focus of this study, was disregarded by earlier researchers. This study's design is based on examining prior research and identifying research gaps to comprehend the impact of accounting information systems and government accounting standards on the quality of financial statements coding organizational commitments.

This study aims to provide a great theoretical framework to the existing body of knowledge and literature to improve the quality of financial statement coding organizational commitment and business performance. Similarly, the objective of this study is to remedy the observed gap in the literature by the presentation of relevant findings. This research would contribute to and improve the existing body of knowledge by elucidating the significant relationship between various variables. In addition, the practical consequences of this study would help practitioners improve the quality of financial statements in Indonesia by utilizing accounting information systems and government accounting standards.

## 2. LITERATURE REVIEW

### 2.1 Accounting Information Systems, Government Accounting Standards, and Quality of Financial Statements

Australia's government is assisting in developing a new method for transaction monitoring as the accounting standard evolves in modern times (Dewi et al., 2018; Haleem et al., 2018; Kwarteng et al., 2018). The government's top priority is to increase corporate performance by producing financial statements, which are vital to every organization (Al-Dmour & Al-Dmour, 2018; Haleem & Kevin, 2018; Mkonya et al., 2018). In fact, with adequate financial development, an increasing number of enterprises are recruiting investors and expanding their commercial operations into new regions and countries (Fitrios, 2016; Kpurugbara et al., 2016; Taiwo, 2016). ICT has enabled various organizations to track financial transactions to achieve essential advantages in the modern market of competition and opportunity

(Fitrios, 2016; Hla & Teru, 2015; Hutahayan, 2020; Iskandar, 2015). The firms that create financial statements for tax returns and other activities in an acceptable manner, the performance businesses, are more advanced than those that handle all transactions manually (Fatima et al., 2021; Kwarteng & Aveh, 2018; Trofimova, 2019). Each company's accounting departments use a criterion to trace all current assets and liabilities to include these assets and liabilities in the financial statements (A Ali & AlSondos, 2020; Al-Delawi & Ramo, 2020; Choiriah & Sudibyoy, 2020; Fitrios, 2016; Khong & Escobar, 2017; Soudani, 2012). In this aspect, ICT allows business organizations to monitor business activity in real-time (Khong & Escobar, 2017; Kpurugbara et al., 2016; Soudani, 2012). In Mexico, business firms are attempting to improve the accounting department with the aid of an information communication system (Murad et al., 2022) because it is the ideal opportunity to boost the employee's skills and the business's performance (A Ali & AlSondos, 2020; Al-Delawi & Ramo, 2020; Choiriah & Sudibyoy, 2020; Fitrios, 2016; Khong & Escobar, 2017; Soudani, 2012). Effective business management allows firms to comprehend and grow their businesses with financial statements that attract investors and other stakeholders (Dewi & Kustina, 2018; Lutfi, 2022; Mkonya et al., 2018; Nugroho, 2019). The laws and regulations of any government

for the financial statements of firms can be enhanced with the aid of effective business productivity-enhancing measures

(Al-Hiyari et al., 2013; Al-Okaily et al., 2020; Melanzeri & Zarabi, 2013). By examining the financial statement created with the assistance of the accounting department, which oversees all transactions, a company's capacity can be enhanced (Choiriah & Sudibyo, 2020; Lauwo et al., 2022; Shen & Han, 2020). In backward countries, the government and stakeholders place less emphasis on account management and financial statement quality (Lin et al., 2016; Nesar et al., 2016; Xue et al., 2022). Due to this, these companies have failed miserably to attract international investors for foreign direct investment. (Bananuka et al., 2019; Choiriah & Sudibyo, 2020; Dr. Abdul Amir Hassan Ali, 2020; Moreno et al., 2022; Shahrabani, 2012). In Indonesia, the technology industry is not sufficiently connected with the business sector. Therefore the quality of financial statements remains an issue for SMEs operating in the country (Chen et al., 2022; Huang, 2022; Keehn, 2016; Zhang et al., 2021). In comparison to Indonesia, the Malaysian government is heavily involved in establishing accounting standards for national and international enterprises to deal with corporate performance and generate excellent financial statements.

(Gallardo-Vázquez & Juárez, 2022; Lin et al., 2016; Minh, 2015; Salih<sup>1</sup> & Hla, 2015).

*H1. Accounting information system has an impact on organizational commitment.*

*H2. Accounting information system has an impact on the quality of financial statements.*

*H3. Government accounting standards have an impact on the quality of financial statements.*

*H4. Government accounting standards have an impact on organizational commitment.*

## **2.2 Quality of Financial Statements and Organizational Commitment**

A company's financial statement is a document that explains its current assets and liabilities (Dr. Abdul Amir Hassan Ali, 2020; Hilmi et al., 2021; Shafique & Habib, 2020; Wolmarans, 2005). If financial accounts are correct and mended by specialists, they can be used to enhance the operation of a corporation (Bargate, 2012; Hilmi & Pratika, 2021; Khalaf et al., 2022; Lin et al., 2016). Al-Mansouri, 2020; Abdullah et al., 2014; López-Arceiz et al., 2022; Nugroho, 2019; Thabit, 2020. state that the financial statement has a significant difficulty because it must attract investors and offer relevant information to stakeholders to expand or harvest the firm. Because the financial statement is assumed to be examined by the investor before investment, practically all business organizations in the United States strive to produce a quality financial statement for investors (Lauwo et al., 2022; Saleh et al., 2020; Soudani, 2012). Any corporation should prioritize preparing its information system with the assistance of the technology sector to enhance business performance and productivity (Al-Hiyari et al., 2013; Al-

Okaily et al., 2020; Melanzeri & Zarabi, 2013). It is crucial to recognize that the financial statement plays a pivotal role in the development of a business because it provides information relating to the business's financial goals and achievements (Hla & Teru, 2015; Melanzeri & Zarabi, 2013; Soudani, 2012). With the aid of management and accounting departments, prosperous businesses are attempting to enhance their financial status (Al-Hiyari et al., 2013; Al-Okaily et al., 2020; Melanzeri & Zarabi, 2013). Government plays a crucial part in creating financial statements for every company entity (Al-Dmour & Al-Dmour, 2018; Al-Sammaraee & Alshareeda, 2021; Mkonya et al., 2018; Nugroho, 2019). It is because the government oversees the preparation of financial statements by businesses (Shen & Han, 2020; Soudani, 2012; Trofimova, 2019). Ultimately, the government of each country regulates the accounting standard. In backward nations, however, the government pays less attention to enhancing the financial performance of businesses through competent management (A Ali & AlSondos, 2020; Al-Delawi & Ramo, 2020; Al-Okaily et al., 2020; Hutahayan, 2020; Soudani, 2012). Therefore, business organizations in developing nations are more complex regarding financial concerns and accounting-related issues than business organizations in developed nations. In addition, a lack of emphasis on the quality of financial statements is a problem for the company. However, the distinction between the technology sector and business management is regarded as one of the issues for low-quality financial statements without an accounting information system (A Ali & AlSondos, 2020; Al-Delawi & Ramo, 2020; Al-Okaily et al., 2020; Hutahayan, 2020; Khong & Escobar, 2017; Soudani, 2012; Trofimova, 2019). Figure 2 depicts the theoretical foundation of the investigation.

*H5. The quality of financial statements has an impact on organizational commitment.*

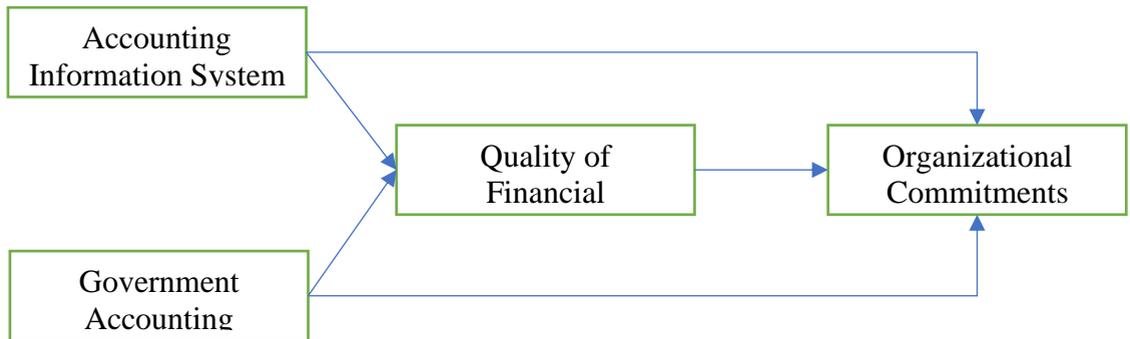
*H6. The quality of financial statements mediates the relationship between accounting information systems and organizational commitment.*

*H7. The quality of financial statements mediates the relationship between government accounting standards and organizational commitment.*

### **3. METHODOLOGY**

For this study, a questionnaire was designed to collect data from the participants of interest. Earlier social science studies utilized survey-based data collection techniques because it was appropriate and reasonable. A Likert scale questionnaire is commonly used to acquire quantitative data from primary respondents in social science research. In this regard, the measurement scale for this study was adapted from credible prior investigations because these studies established and employed these scale items efficiently to collect data for the study's conclusions. The accounting information system's scale items were modified from Kpurugbara et al. (2016). The Cronbach's alpha for these scale items exceeded the acceptable minimum, indicating they were dependable. The scale elements for government accounting requirements were also

taken from [Bhasin \(2016\)](#). In a previous empirical investigation, the scale items were used to quantify creative accounting procedures. In the prior study, Cronbach's alpha met the suggested threshold, indicating that the scale items were reliable. [Beest et al. \(2009\)](#) developed the financial statement quality scale components. In previous studies, these scale items were used to examine the relationship between the quality of financial statements and other accounting characteristics. In addition, the scale items for organizational commitment to excellent financial accounting have been adapted from [Khalili and Asmawi \(2012\)](#).



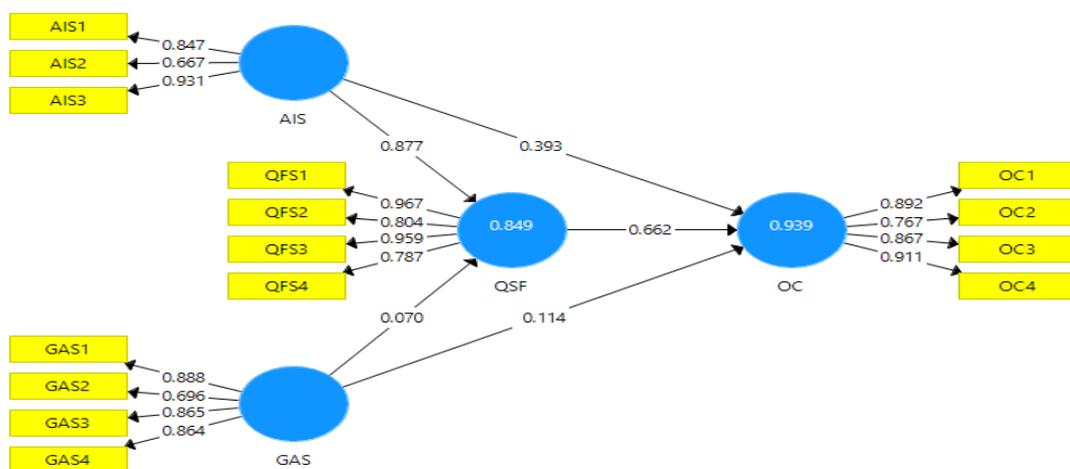
**Figure 2.** Theoretical Framework

These scale items were utilized extensively in prior studies to determine the relationship between various variables to comprehend the relationship between organizational commitment and organizational commitment. Experts in the field of research evaluated the face validity of the study's questionnaire. In this study, respondents are surveyed to acquire cross-sectional data. This study's respondents were members of different government owned SMEs of in Jakarta, Indonesia. Employees of SMEs are a suitable sample for this study since previous research in this field has shown that employees are SMEs' most important stakeholders and information sources. In this study, cluster-based sampling was utilized, and individuals representing various SMEs in Jakarta were separated into two groups based on gender. Therefore, only 500 available SME employees were targeted for this investigation. In addition, the questionnaire was distributed to these respondents based on cluster sampling. Respondents were given the study's introduction to get a good grasp of the study. In addition, respondents were requested to supply accurate information to enhance the study's validity. Consequently, the data collected from 455 percent of the questionnaires for this investigation were deemed an adequate sample for this study. Following the return of the study's questionnaires, the respondents were praised for their significant contributions.

## 4. FINDINGS

### 4.1 Convergent Validity

The concurrent validity test for any study utilizes Cronbach's alpha to examine the constructs' validity and reliability. This work used the PLS Algorithm to calculate the factor loadings, composite reliability (López-Arceiz et al.), and average variance extracted (AVE) values. Each variable's Cronbach's alpha exceeded the 0.70 thresholds advised by Hair Jr. et al. (2020). In addition, each construct has factor loadings of more than 0.60, CR greater than 0.60, and AVE greater than 0.50, as Hair Jr et al (2020) suggested. The study's reliability and validity are very high. The results are presented in Figure 3 and Table 1.



**Figure 3.** Measurement Model

AIS = Accounting Information System, GAS = Government Accounting Standards, QFS = Quality of Financial Statements, and OC = Organizational Commitments

### 4.2 Discriminant Validity

The discriminant validity of any study is tested to check the distinction between the study's constructs. Modern studies are testing discriminant validity with Heteritrait-Monotrait (HTMT) method. Therefore, this study utilized the HTMT method for the discriminant validity test, and all the values of discriminant validity were below than 0.90 recommended by Gold et al. (2001). Therefore, the study's constructs have significant discriminant validity. The results are available in Table 2.

### 4.3 The PLS-SEMs Results

The direct effects results taken by PLS Bootstrapping are presented in this part of the study (Figure 4). Firstly, AIS has significant impact on OC ( $\beta = 0.393$ ,  $t = 8.628$  and  $P$

= 0.000) and first hypothesis is significant. Secondly, AIS has significant impact on QSF ( $\beta = 0.877$ ,  $t = 41.423$  and  $P = 0.000$ ) and second hypothesis is significant. Thirdly, GAS has significant impact on QSF ( $\beta = 0.070$ ,  $t = 2.296$  and  $P = 0.022$ ) and third hypothesis is significant.

**Table 1. Convergent Validity**

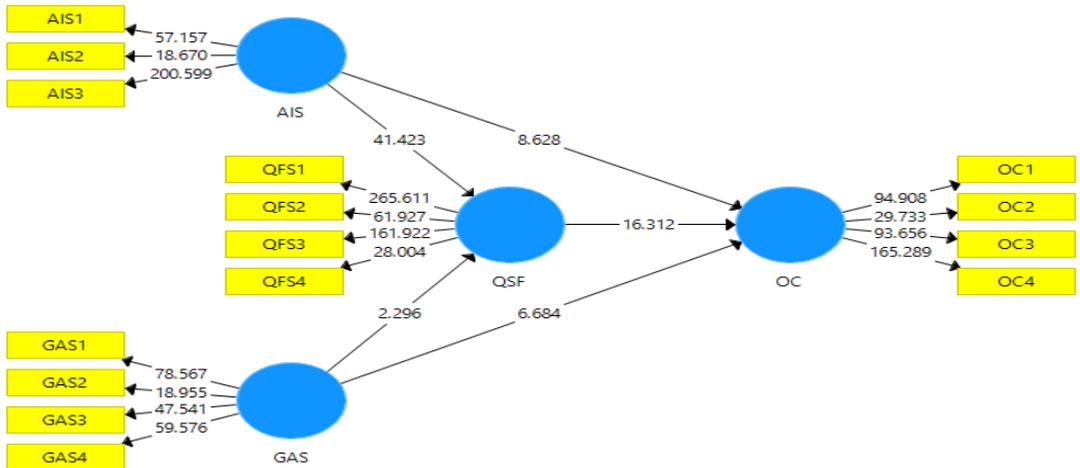
Variables	Cronbach's Alpha	Constructs	Loadings	CR	AVE
Accounting Information System	0.758	AIS1	0.847	0.860	0.677
		AIS2	0.667		
		AIS3	0.931		
Government Accounting Standards	0.852	GAS1	0.888	0.899	0.692
		GAS2	0.696		
		GAS3	0.865		
		GAS4	0.864		
Organizational Commitments	0.882	OC1	0.892	0.919	0.741
		OC2	0.767		
		OC3	0.867		
		OC4	0.911		
Quality of Financial Statements	0.903	QFS1	0.967	0.934	0.780
		QFS2	0.804		
		QFS3	0.959		
		QFS4	0.787		

AIS = Accounting Information System, GAS = Government Accounting Standards, QFS = Quality of Financial Statements, and OC = Organizational Commitments

**Table 2. Discriminant Validity**

	AIS	GAS	OC	QSF
AIS				
GAS	0.739			
OC	0.713	0.702		
QSF	0.698	0.675	0.642	

AIS = Accounting Information System, GAS = Government Accounting Standards, QFS = Quality of Financial Statements, and OC = Organizational Commitments



**Figure 4. Structural Model**

AIS = Accounting Information System, GAS = Government Accounting Standards, QFS = Quality of Financial Statements, and OC = Organizational Commitments

Fourthly, GAS has significant impact on OC ( $\beta = 0.114$ ,  $t = 6.684$  and  $P = 0.000$ ) and fourth hypothesis is significant. Lastly, QSF has significant impact on OC ( $\beta = 0.662$ ,  $t = 16.312$  and  $P = 0.000$ ) and fifth hypothesis is significant. The findings are available in Table 3.

**Table 3. Direct Effects**

Direct Effects	Beta Value	SD	t Values	P Values	Remarks
AIS -> OC	0.393	0.046	8.628	0.000	Significant
AIS -> QSF	0.877	0.021	41.423	0.000	Significant
GAS -> QSF	0.070	0.030	2.296	0.022	Significant
GAS -> OC	0.114	0.017	6.684	0.000	Significant
QSF -> OC	0.662	0.041	16.312	0.000	Significant

AIS = Accounting Information System, GAS = Government Accounting Standards, QFS = Quality of Financial Statements, and OC = Organizational Commitments

#### 4.4 Mediation Effects

The indirect or mediation results taken by PLS Bootstrapping are available in Table 4. Firstly, QSF significantly moderates the relationship between AIS and OC ( $\beta = 0.581$ ,  $t = 18.160$  and  $P = 0.000$ ) and sixth hypothesis is significant. Secondly, QSF significantly moderates the relationship between GAS and OC ( $\beta = 0.046$ ,  $t = 2.158$  and  $P = 0.031$ ) and sixth hypothesis is significant.

**Table 4. Specific Indirect Effects**

Indirect Effects	Beta Value	SD	t Values	P Values	Remarks
AIS -> QSF -> OC	0.581	0.032	18.160	0.000	Significant
GAS -> QSF -> OC	0.046	0.021	2.158	0.031	Significant

AIS = Accounting Information System, GAS = Government Accounting Standards, QFS = Quality of Financial Statements, and OC = Organizational Commitments

#### 5. DISCUSSION AND CONCLUSIONS

This study seeks to characterize the impact of accounting information systems and government accounting regulations on the accuracy of financial statements categorizing organizational commitments. First, H1 is significant because the accounting information system influences organizational dedication. This study's findings are consistent with previous research that explains the connection between accounting information systems and organizational commitment to enhancing business quality (Dewi & Kustina, 2018; Haleem & Kevin, 2018; Kwarteng & Aveh, 2018)

(Al-Hiyari et al., 2013; Hutahayan, 2020; Kpurugbara et al., 2016; Melanzeri & Zarabi, 2013; Salehi et al., 2010; Taiwo, 2016). Indeed, the success of any enterprise depends directly on its performance and efficiency (Yaqub et al., 2022) (In this aspect, a management information system must be utilized to enhance the accounting system (M. Ali et al., 2019; Hosain, 2019; Khaghaany et al., 2019; Nugroho, 2019; Trofimova, 2019). The accounting information system impacts the quality of financial accounts, making H2 significant. This study's conclusions correspond to previous research on the quality of financial statements and financial reporting (Al-Hiyari et al., 2013; Hutahayan, 2020; Kpurugbara et al., 2016; Melanzeri & Zarabi, 2013; Salehi et al., 2010). It is generally understood that accurate accounting information generates valuable financial statements (Al-Hattami, 2021; Alawaqleh 2021; B. J. Ali & Oudat, 2021). Consequently, an extensive information transmission infrastructure is essential for accurate accounting data. Government accounting rules impact the quality of financial accounts, making H3 significant.

Government institutes working to produce and control accounting standards in any nation are directly accountable for the administration of accounting-related data for the development of financial statements (Dewi & Kustina, 2018; Haleem & Kevin, 2018; Khaghaany et al., 2019; Kwarteng & Aveh, 2018; Melanzeri & Zarabi, 2013). However,

the financial statements of firms with a standard system of account management are generated appropriately and with effective (Dewi & Kustina, 2018; Haleem & Kevin, 2018; Kwarteng & Aveh, 2018; Latifah et al., 2021). Corporate organizations must therefore consider the emphasis on government requirements for account management. Fourthly, H4 is significant because government accounting rules influence organizational dedication. Because of previous research on the correlation between government accounting standards, the conclusions of this study are credible (Andarwati et al., 2020; Choiriah & Sudibyo, 2020; Fatima et al., 2021; Latifah et al., 2021; Shen & Han, 2020). In truth, the government in developed nations are exerting great effort to establish accounting standards to control the financial concerns of businesses (Al-Hiyari et al., 2013; Al-Okaily et al., 2020; Dewi & Kustina, 2018; Haleem & Kevin, 2018; Kwarteng & Aveh, 2018).

The financial statement can improve corporate performance by formulating a business strategy (Dewi & Kustina, 2018; Lutfi, 2022; Soudani, 2012). Therefore, government oversight is of crucial relevance for the management of the accounts. Fifthly, H5 is significant because the quality of the financial statement influences organizational dedication. Similarly, prior research has emphasized that focusing on the quality of financial statements will entice stakeholders to participate in business performance-related decision-making (A Ali & AlSondos, 2020; Al-Delawi & Ramo, 2020; Choiriah & Sudibyo, 2020; Fitrioso, 2016; Khong & Escobar, 2017; Soudani, 2012). Therefore, organizations in both the public and commercial sectors must improve the organizational quality of their financial statements. Sixthly, H6 is significant because the quality of financial statements mediates the relationship between accounting information systems and organizational commitment. The quality of the financial statement is crucial for enhancing business operations, as investors and other stakeholders base their investment and harvest decisions on these statements (Kpurugbara et al., 2016; Soudani, 2012; Sumaryati et al., 2020; Trofimova et al., 2019).

However, business organizations must not overlook the significance of financial statements to boost their business success by attracting stakeholders in competitive markets (Fatima et al., 2021). H7 is also significant since the quality of financial statements mediates the connection between government accounting requirements and organizational commitment. Modern corporations are increasingly connected with organizational performance and productivity (Alshirah et al., 2021; Nugroho, 2019; Soudani, 2012; Trofimova et al., 2019). In this regard, contemporary businesses are collaborating with the government to establish a sound accounting system for conducting realistic and advanced financial analysis to enhance corporate quality and performance. Government accounting standards and accounting information systems can, for the most part, enhance financial statement quality.

## 6. IMPLICATIONS

### 6.1 Theoretical Implications

This study seeks to characterize the impact of accounting information systems and government accounting regulations on the accuracy of financial statements categorizing organizational commitments. First, H1 is significant because the accounting information system influences organizational dedication. This study's findings are consistent with previous research that explains the connection between accounting information systems and organizational commitment to enhancing business quality (Al-Hiyari et al., 2013; Hutahayan, 2020; Melanzeri & Zarabi, 2013). Indeed, the success of any enterprise depends directly on its performance and efficiency (Yaqub et al., 2022). In this aspect, a management information system must be utilized to enhance the accounting system (M. Ali et al., 2019; Hosain, 2019; Khaghaany et al., 2019; Nugroho, 2019; Trofimova, 2019). The accounting information system impacts the quality of financial accounts, making H2 significant. This study's conclusions correspond to previous research on the quality of financial statements and financial reporting (Al-Hiyari et al., 2013; Hutahayan, 2020; Melanzeri & Zarabi, 2013; Salehi et al., 2010). It is generally understood that accurate accounting information generates valuable financial statements (Al-Hattami, 2021; Alawaqleh 2021; B. J. Ali & Oudat, 2021).

Consequently, an extensive information transmission infrastructure is essential for accurate accounting data. Government accounting rules impact the quality of financial accounts, making H3 significant. Government institutes working to produce and control accounting standards in any nation are directly accountable for the administration of accounting-related data for the development of financial statements (Dewi & Kustina, 2018; Haleem & Kevin, 2018; Kwarteng & Aveh, 2018). However, the financial statements of firms with a standard system of account management are generated appropriately and with effective management (Dewi & Kustina, 2018; Latifah et al., 2020; Sumaryati et al., 2020). Corporate organizations must therefore consider the emphasis on government requirements for account management. Fourthly, H4 is significant because government accounting rules influence organizational dedication. Because of previous research on the correlation between government accounting standards, the conclusions of this study are credible (Al-Sammaraee & Alshareeda, 2021; Fatima et al., 2021; Nugroho, 2019). In truth, the government in developed nations are exerting great effort to establish accounting standards to control the financial concerns of businesses (Al-Delawi & Ramo, 2020; Al-Hiyari et al., 2013; Al-Okaily et al., 2020; Khong & Escobar, 2017; Kpurugbara et al., 2016; Taiwo, 2016; Trofimova et al., 2019). The financial statement can improve corporate performance by formulating a business strategy (Dewi & Kustina, 2018; Lutfi, 2022; Soudani, 2012). Therefore, government oversight is of crucial relevance for the management of the accounts. Fifthly, H5 is significant because the quality of the financial statement influences organizational dedication. Similarly, prior research has emphasized that focusing on the

quality of financial statements will entice stakeholders to participate in business performance-related decision-making (Al-Delawi & Ramo, 2020; Fitrius, 2016; Kpurugbara et al., 2016; Taiwo, 2016). Therefore, organizations in both the public and commercial sectors must improve the organizational quality of their financial statements. Sixthly, H6 is significant because the quality of financial statements mediates the relationship between accounting information systems and organizational commitment. The quality of the financial statement is crucial for enhancing business operations, as investors and other stakeholders base their investment and harvest decisions on these statements (Kpurugbara et al., 2016; Soudani, 2012; Sumaryati et al., 2020; Trofimova et al., 2019). However, business organizations must not overlook the significance of financial statements to boost their business success by attracting stakeholders in competitive markets (Fatima et al., 2021). H7 is also significant since the quality of financial statements mediates the connection between government accounting requirements and organizational commitment. Modern corporations are increasingly connected with organizational performance and productivity (Alshirah et al., 2021; Nugroho, 2019; Soudani, 2012; Trofimova et al., 2019). In this regard, contemporary businesses are collaborating with the government to establish a sound accounting system for conducting realistic and advanced financial analysis to enhance corporate quality and performance. Government accounting standards and accounting information systems can, for the most part, enhance financial statement quality.

## 6.2 Practical Implications

To improve the accuracy of their financial statements, businesses must evaluate the study's practical ramifications. In this regard, the outcomes of this study demonstrate that with the use of an accounting information system, any organization can maintain the most acceptable accounting practices for improved results. It is essential to recognize that accounting is the foundation of any organization to track transactions. To show a business's status, companies must manage their accounts and financial records with precision and accuracy. In addition, the company organization constructed and properly managed financial statements with government assistance and established the accounting standard. When the government provides information and guidelines for accounting statements, the business successfully generates and presents stakeholders with high-quality financial statements. Any business organization's primary objective should be efficiently handling the business accountant statement for improved results.

On the other hand, based on the study's findings, the quality of financial statements can be enhanced to ensure the organization's account management commitment. Therefore, a greater emphasis on the quality of financial statements and the accounting information system would improve company practice. Similarly, the quality of financial statements generated using adequate accounting information systems is essential for all international businesses.

## 7. LIMITATIONS AND FUTURE DIRECTIONS

Indeed, this study has contributed substantially to the body of knowledge by describing the impact of accounting information systems and government accounting standards on the accuracy of financial statements coding organizational commitments in Jakarta, Indonesia's SMEs. However, the data obtained for this study are restricted to government owned SMEs in Jakarta's. Therefore, future research should collect data from the business sector to examine the relationship between these study variables and the moderation of successful management. In addition, the scope of this study is restricted to the quality of financial statements for coding organizational commitments in Jakarta's SMEs. Future research must comprehend the role of information and communication technologies in this interaction between variables. Lastly, the scope of the study is confined to the relationship between the efficiency of accounting information systems and government accounting standards and the quality of financial statement coding organizational dedication. Therefore, future research may concentrate on the effect of knowledge sharing on the organizational commitment to financial statement coding quality. Future studies addressing the gap identified by this research would significantly contribute to the body of knowledge in this way.

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