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The Role of Accounting Information System Afflication In Reliability Financial Reporting

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ABSTRACT
The manifestation of regional financial autonomy can be seen in the regional financial accounting information system as a good government system characterized by increasingly low problems so that the information generated by the central government and regional governments in Indonesia is a form of quality financial reporting and effective application of accounting systems by various government agencies in Indonesia. Indonesia. This study aims to find out how the successful application of accounting information systems on financial reporting performance was produced. This study uses causality and population verification methods in this study are the district and city governments in the provinces of Papua and West Papua. The sampling technique uses a census so that all members of the population become research samples. The results of this study show empirical evidence that the successful application of accounting information systems and financial reporting performance is transparent and accountable.
Keywords: Accounting Information Systems, Financial Reporting Performance

INTRODUCTION
An information system is part of an accounting information system that defects, stores and gives honest information to management about finance for useful decision making (Hertati et, al, 2019). Recording financial accounting information system is a collection of organizational record components that manage, analyze, collect, allocate and distribute reports that honestly all financial information to management for decision making (Hertati, et, al, 2020). But the accounting information system still has problems, namely the late submission of financial statements that occur in DPKAD to the government on time that is not under statutory regulations due to the low willingness and responsibility of the accounting sections and the lack of internal control of the regional head.

Good financial statements under applicable reporting standards are produced by a good accounting information system process under existing data without being modified with fraudulent language. Romney and Steinbart (2009) state that accounting information systems are systems that collect, record, process data factually to produce information for decision making (Hertati, et, al, 2020). Then Gelinas et.al (1993) states that accounting information systems are a set of sub-systems of information systems that collect, process, and report information relating to existing financial transactions. According to Susanto (2016) and Hertati, et, al, 2019). an

accounting information system is a collection of subsystems that are interconnected with one another and work together harmoniously to process financial data into financial information that is needed by management in the decision-making process in the financial sector.

Furthermore, Susanto (2008) said, the accounting information system is the most important part of the management information system, and is the integration of various transaction processing systems that work in various operational functions of the organization. As a system composed of many components such as people, activities, data, hardware, software, and networks, accounting information systems in their application are vulnerable to problems and failures. According to Choe (1996), the successful application of accounting information systems in companies is not easy to achieve and often causes problems because it is influenced by many factors, including: (1) User involvement; (2) Management support; (3) User training and education; (4) Workgroup factors in the organization; and (5) Other organizational factors such as the size of the organization, the characteristics of the task, and others (Hertati, et, al, 2020).

According to Burton, et.al. (1992), in addition to organizational factors such as task complexity, organizational size, leadership factors, etc., individual factors such as motivation, satisfaction, and usefulness for the user determine the success of applying accounting information systems. According to Kaye (2001), the successful application of an accounting information system is a crucial issue in the company, because it is determined by factors of the situation and conditions in which the accounting information system is applied, inter alia closely related to (1) Factors of the company's environment; (2) The contents of the accounting information system used, such as tasks, structure, technology, and people; and (3) The process of applying accounting information systems (Hertati, et, al, 2019).

Theoretically, the application of accounting information systems is influenced by the success of individual factors and systems (hardware, software, networks, procedures, tasks, etc.). Individual factors are related to humans who use accounting information systems which contained human aspects that have desires, wishes, motivations, likes and dislikes, satisfied and dissatisfied, which in practice affect behavior in the use of accounting information systems. According to Igrabia (1984) and Thompson et.al. (1990), that the problems that arise in the use of computer-based accounting information systems are related to economic problems, technology, system concepts, and aspects of individual behavior. From these factors, problems related to aspects of individual behavior using accounting information systems are the dominant problems that occur, this is because accounting information systems in practice require accuracy, perseverance, even patience in carrying out the clerical process from the beginning of the transaction until the report is produced. finance.

The complexity of the process and characteristics of the accounting information system that must obey the procedures for carrying out accounting information systems requires that individuals implementing accounting information systems have a strong working power within themselves so that they can sustainably run the accounting information system process (Hertati, & Safkaour, 2020). This strong working power is reflected in one of an employee's organizational commitment to the company. According to Hertati (2015), human resources in an organization are the psychological ties of an employee to the company that encourages the employee to work hard to achieve the company's goals. Mowday, et.al. (1982) gives a more original meaning to organizational commitment, that organizational commitment has three main components: (1)

Acceptance of the company's values and goals; (2) Putting the company's interests first; and (3) the desire to remain an employee of a company(Hertati, & Safkaour, 2019).

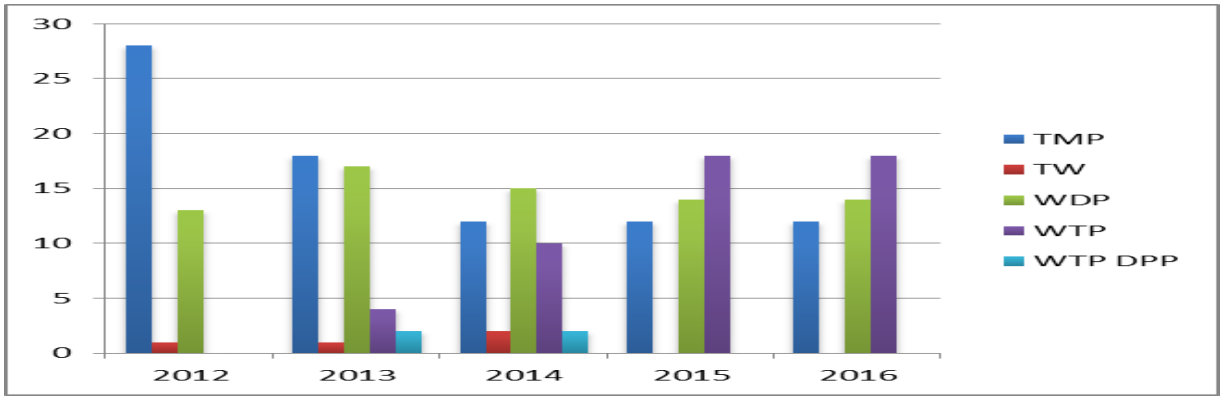
Then Hertati (2015) explains that human resources are conceptually a pattern of behavior, intensity, motivation, in designing accounting information systems. Then Sounders and Jones (1992), said that the successful application of accounting information systems in addition to other factors such as integration of accounting information systems with corporate planning, the quality of accounting information system outputs, the efficiency of accounting information system operations, user/management attitudes, the competence of SIA implementing staff, and others. Then Hertati (2015) also explained that a good information system is the main determining factor for the successful implementation of an accounting information system in addition to other factors, such as the personal capabilities of the accounting information system in engineering, user involvement, user training, and education, steering committee, department location accounting information systems, formalizing the development of accounting information systems, and organizational size(Hertati, et, al, 2020).

According to Doll (1995), stating that skilled and experienced human resources can influence the successful implementation of accounting information systems through three ways: (1) Management support that can ensure the availability of adequate funding to run an accounting information system; (2) Through setting company goals and policies that support the running of the accounting information system; and (3) Giving priority scale for developing accounting information systems. According to Cerullo (1997), organizational commitment influences the successful application of accounting information systems, among others through (1) Establishing objectives and objective assessments of companies in the application of accounting information systems; (2) Objective evaluation of accounting information system project proposals; (3) Defining the information and processes needed; and (4) Review of programs and plans for the development of accounting information systems.

Then Lee and Kim (1992) said that organizational commitment influences the successful application of accounting information systems through efforts to formalize the development of accounting information systems in companies. With the formalization of the development of accounting information systems weaknesses in user experience and personal learning can be overcome. Hertati (2016) states that the complex accounting information system, the broad scope of accounting transactions that cover all parts of the company, and the existence of many procedures in the accounting information system process from the occurrence of transactions until the production of financial statements, requires a financial manager has sufficient capacity to conduct evaluations on the troubled system and then take sufficient action to overcome the problem so that it does not affect the overall accounting information system cycle. Minor mistakes in the process of accounting information systems such as incorrect journaling of transactions will have an impact on the inaccuracies of financial statements. According to Shaberwal et.al. (2006), the complexity of the accounting information system process requires the experience of a financial manager in both of which determine the successful application of accounting information systems. According to Choe (1996), training and education of developers, managers, and users of accounting information systems (training and education developers, owners, and users) are critical determinants of successful application of accounting information systems in companies, due to the complexity of SIA and the variety of financial

transactions that occur in all parts of the company require careful and continuous management, to produce valid financial reports.

Whereas Saunders and Jones (1992), use the terms' manager accounting staff and staff competency (AIS manager and staff competence) as a determining factor for the successful application of accounting information systems Susanto (2016). The successful application of an accounting information system is indirectly thought to have an impact on financial reporting performance. According to Susanto (2016), effectiveness The phenomenon of the low quality of local government financial reports also occurred in Papua and West Papua Provinces, because based on the results of the BPK-RI examination from 2012-2016 that the average opinion was given on the financial statements of the regency and city governments in Papua and Western Provinces is reasonable with exceptions (WDP), unnatural (TW) and not giving opinions (TMP). The following are developments in the results of the BPK-RI audit of the LKPD in the provinces and districts/cities in the Province of Papua and Western Provinces in 2012-2016 which can be seen in Figure 1.1 below:



Source: data process by author

Figure 1.1 LKPD Opinion for 2012-2016 in Papua and West Papua Provinces (in%).

Value is important and is explicitly part of how companies do business. The manager's function is to articulate a shared sense of the values they make, and what unites stakeholders. It also encourages managers to be clearer about how they want to do business, specifically the type of relationship they want and needs with stakeholders to fulfill their goals. One of the first challenges for companies is to identify who their stakeholders are. There is general agreement among companies that the stakeholders are shareholders and investors, employees, customers, and suppliers. Outside these categories, it remains a challenge because there are no clear criteria for defining stakeholders. Stakeholders are individuals, companies, groups, and also the government and its subsystems that can cause and respond to external issues, opportunities, and threats. Stakeholders are those who have an interest in the company's activities related to something risky. Stakeholders are parties who consider the global impact of the industry such as climate change or cultural change due to marketing and advertising.

According to Seddon and Kiew (1994), states that the successful application of accounting information systems is the use of systems, namely the use of accounting information systems to help with the completion of daily work. Then according to Etezadi and Farhoomand (1996), the successful implementation of an accounting information system is user satisfaction, which is the level of usefulness obtained by a user of the accounting information system. Then according to

Gelderman (1998), the successful application of accounting information systems is the intensity of the use of accounting information systems in daily work and user satisfaction with the use of accounting information systems. Then Hertati (2019) defines the successful implementation of accounting information systems as intended use and user satisfaction.
In this study, the definition of the successful application of accounting information systems refers to Straub, et.al. (1995) where the successful application of accounting information systems is the intended use of accounting information systems in various managerial tasks and user satisfaction for information generated by accounting information systems. In theory, two comprehensive models can be referred to the dimensions of the successful application of accounting information systems, namely: (1) The Information Success Model of Delone and McLean (1992) provides five dimensions to measure the successful implementation of accounting information systems, these dimensions are: (1) High usage rates are the accuracy of the way in doing things, and the ability to carry out tasks properly and appropriately without wasting money, time, and energy; (2) System user satisfaction is the quality of information produced by an information system that will provide high satisfaction for users of the information system; (3) A positive attitude is Good behavior under the values and norms of life prevailing in the society. (4) The achievement of information system goals is the system is carried out in providing information when they want to make decisions for management and to carry out operations and organized procedures to maintain the achievement of messages or information from a person or group to other parties; and (5) Financial returns are having the main skills needed to manage finances in a good report cannot be left to people who are not experts about the current financial situation.

Research by Susanto (2016) found that information quality and system quality were significant predictors of user satisfaction, while user satisfaction was also a significant predictor of intended use and individual impact. Livari's research (2005) shows that system quality and information quality are significant predictors of user satisfaction, but are not significant to the intended use, while User satisfaction is also a significant predictor of individual impact. It is expected to produce accurate and complete information about a transaction, while the external outcome information system can improve the company's image and service to customers. In the context of this study used aspects of the behavior of users of accounting information systems (intensity of use and user satisfaction) to measure the dimensions of the success of the application of accounting information systems, this is because the emphasis of this study is to see the effect of behavioral aspects in the use of accounting information systems. (Safkaur & Hertati, 2020: Hertati, et,al, 2020).

In general, the meaning of the word performance is defined as a record of the results or achievements that have been achieved, as explained by Bernardin and Russell (1993): "performance is the record of outcomes produced on a specified period". Performance is a record of the outcomes generated in a period. Then Stolovitch and Keeps (1992) explained that performance is a set of results that usually refers to the achievement of the work done. Then Gomes (2003) explains that performance is the level of achievement or success achieved by an organization in a certain period. In this study, the notion of corporate financial performance refers to Gomes (2003), where the company's financial performance is the level of financial achievement or success achieved by a company in a certain period.

The level of achievement or financial success is usually associated with the level of profits obtained by the company. According to Neely (1995), performance measurement is a process of quantification of various actions taken. The main purpose of performance measurement is to help companies identify performance problems and focus on the effectiveness and efficiency of the company (Yuksel, 2004). Therefore, performance measurement can be used to assess the success of the company and also plays an important role in the control system and organizational planning (Kennerley and Neely, 2003. According to the literature, there are two ways of performance measurement, namely traditional performance measurement and non-traditional performance measurement. on financial measures derived from financial statements, such as:

1. Growth is Impact on physical aspects (quantity), while development is related to the maturation of functions which is the result of the interaction of maturity which is influenced by the development of the system of speech, emotions, and socialization (quality). All of these functions play an important role in life as a whole.
2. Profit Is The size of the company is large or small, but actually, the figures mentioned do not yet reflect the net benefits that can be obtained.
3. Return On Investment Is The return on investment is calculated based on the results of the division of income generated by the amount of capital invested. This means that ROI plays an important role in providing information about the size of business profitability clearly so that all operational activities can be evaluated for their return on investment. That is why you need to know how to calculate ROI appropriately.
4. Economic Value Added is The size of a company's economic profit, which is the profit earned by the company minus the cost of financing the company's capital. Accounting profit is also known as net income and is the company's income minus all of its explicit costs.
5. Cash Flow is Movements of money coming in and going out, money earned and issued within a certain period.

Because the financial performance of the data is sourced from financial statements, traditional performance measurements are often criticized for presenting past data and not oriented towards the future so that they are considered less relevant to the current situation. Based on this thinking, the concept of non-traditional performance measurement was born, one of which was developed by Kaplan and Norton (1996), which is known as performance measurement using the balanced scorecard approach. In measuring performance with the balanced scorecard approach, in addition to using financial measures as in the traditional performance measurement system, balanced scorecard performance measurement also uses non-financial perspectives, such as customer perspective, internal business process perspective, and learning and growth perspective.

This study uses financial reporting performance measures to measure company financial performance. The measure of financial performance used is profitability, which is defined as the company's ability to generate profits. The reasons for using profitability performance measures are: (1) Profitability is an important financial performance measure and is often used in research to measure corporate financial performance (Barker and Cagwin, 2000) Profitability can measure overall company performance and can measure the level of efficiency in asset management, liabilities and company equity (Fraser and Ormiston, 1998); and (3) Shareholders are more likely

to use profitability because the stability of stock prices is highly dependent on the level of profits and dividends received in the future (Agus Sartono, 2001).

Profitability can be measured using several ratios, including return on assets (ROA), return on equity (ROE), and profit margin (Gibson, 1992). ROA is often referred to as return on investment (ROI), which is a measure of the effectiveness of overall company management in generating profits with the use of available assets (Gitman, 2003). ROA is calculated by comparing net income with total assets. This measure is generally accepted as a measure of financial performance in empirical studies (Barker and Cagwin, 2000). In this study, ROA was chosen as a measure of a company's financial performance because it has been used extensively in various empirical studies to measure profitability (Cohen, et.al., 1997).

ROE is a measure of a company's ability to generate profits based on a certain amount of share capital. This ratio is a measure of profitability from the perspective of shareholders (Hertati, 2016). Whereas profit margin is defined as the extent of the company's ability to generate net income at a certain sales level. High-profit margins indicate the ability of companies to generate high profits at a certain level of sales. Conversely, a low-profit margin indicates that sales are too low for a certain level of costs, or costs are too high for a certain level of sales. ROE and Profit Margin as well as ROA have also been widely recognized as a measure of financial performance in empirical research (Salama, 2003).

The Impact of Successful Application Accounting Information Systems On Financial Reporting Performance. Susanto (2007), states that when the factors that influence the successful implementation of accounting information systems can be overcome properly, organizational dynamics will be created and will have an impact on the company, which is to be more efficient, effective, and controlled, or also called to have good performance. As revealed by Susanto (2007), the successful application of accounting information systems can not only increase the speed and quality of information produced for quality decision making but will also improve the quality of relationships between individuals within the organization. The quality of relationships between individuals will encourage a company to be more dynamic to produce high performance. According to Romney and Steinbart (2009), the application of accounting information systems in companies can provide added value (value-added) for users in the form of providing various financial information for planning, controlling, and decision-making activities of the company, which in turn has an impact on improving overall company performance (financial and non-financial performance). Then Gelinas, et. al. (1993), states that the successful application of accounting information systems can drive improvements in day-to-day business operations and can improve the quality of corporate decision making, both of which are major components in the creation of a corporate financial performance. (hertati,et,al, 2020).

In addition to the opinions of experts above, the successful application of accounting information systems in several studies has also been proven to have an impact on corporate financial performance, including research conducted by Chang and King (2005). From the results of a survey of 346 users of information systems in 149 organizations, Chang and King (2005) found that the function of a scorecard information system (system performance, information effectiveness, and service performance) has a positive effect on the effectiveness of business processes and organizational financial performance. Zhang (2007a) conducted a study on the

effect of moderating connectivity information systems on the relationship between IS support and company performance.

From the results of a survey of 153 senior information systems executives of large companies in the United States, it was concluded: (1) The interaction between IS Support for information sharing and IS Connectivity has a positive effect on company performance; and (2) Interaction between IS Support for information interpretation and IS Connectivity influences company performance. Then Zhang (2007b) researched the effect of information systems from the perspective of competitive advantage on company performance. From the results of a survey of 148 senior information system executives in large companies in the United States, it was concluded: (1) IS complemented by the uniqueness of organizational culture significantly influence company performance; (2) IS complemented by unique vertical integration and related diversification has a positive effect on company performance; and (3) IS complemented by the unique knowledge and information have a positive effect on company performance (Hertati, et, al, 2020).

AIS influences the successful application of accounting information systems proven to have an impact on corporate financial performance, as found by Clercq and Dimov (2008), researching the influence of internal knowledge and access to external knowledge on the investment performance of finance companies in the United States. From the results of a survey of 200 finance companies listed on Thompson Financial Venture XP Database, Clercq and Dimov (2008) concluded that the development of internal knowledge and access to external knowledge affect the investment performance of finance companies.

Then West and Noel (2009) researched the effect of the company's knowledge resources on company performance (new venture performance). From the results of a survey of 83 New Venture CEOs in the US, West and Noel (2009) found: (1) There are three procedural knowledge that must be possessed by a manager of a new venture company, namely knowledge of the industry to be entered, knowledge of the business, and creating, building, and harvesting new ventures; and (2) The level of knowledge of a new venture manager is very useful in developing a new venture business. Based on the description above, the framework of this research can be illustrated as Figure 2 below:

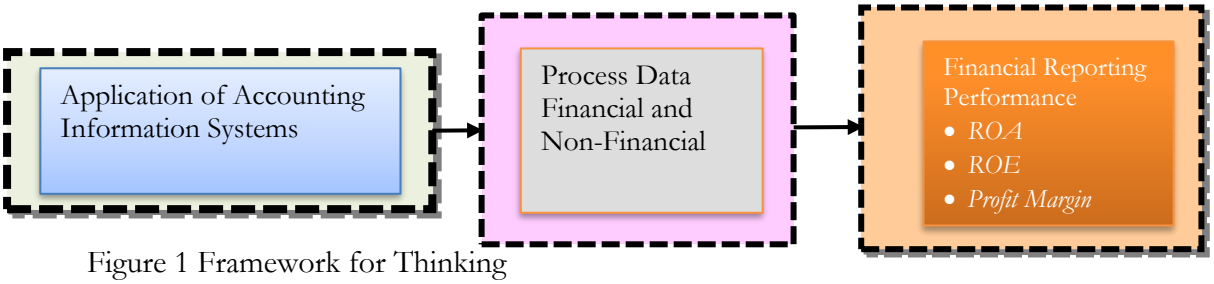


Figure 1 Framework for Thinking

Application of Accounting Information Systems is user satisfaction with the accounting information system and the intensity of the intended use of the accounting information system in various managerial tasks (Hertati, et, al, 2020). The successful application of an accounting information system consists of two dimensions, namely: (1) user satisfaction with the accounting information system and (2) Intensity of the intended use of the accounting information system. The financial reporting performance of the company is the level of financial achievement or success achieved by a company in a certain period. The Company's financial reporting

performance consists of three dimensions, namely: (1) Return on Assets (ROA)); (2) Return on Equity (ROE) and (3) Profit Margin.

METHODS

Exploration of research data was carried out using SmartPLS Version 3.2.8 (Dul, et, al (2011)) and Statistics. Package for Social Sciences (V-23). The sizeable sample used in this examination was 293 by removing univariate and multivariate anomalies. The procedure for recognizing univariate and multivariate anomalies is the Z-test score and Mahalanobis Clear (D2) using SPSSS (V-23) and resting the completed data investigation by utilizing SmartPLS. Shown in Table 1 is the organization and structure of the valid answers the data collected was used in this study. Likewise, Table 2 lights up the mean and Pearson correlations of the factors used in the current examination. Moreover, to identify the multicollinearity problem, this study used Hair et al. (2010) initiated that so far most of the features in Pearson's correlation check should be below 0.90. In this way, emphasize the absence of multicollinearity between the factors (Rambut et al., 2013; Sharif and Raza, 2017; Afshan et al., 2018).

RESULTS AND DISCUSSION

Besides, the validity of the content is confirmed if the items make use of the data analysis load with a greater value in each of them. Factors then other items show in the frame, while internal consistency is practiced if the Cronbach alpha value and the composite reliability exceeds 0.7 (Arif et al., 2016; Sharif and Raza, 2017; Frooghi et al., 2015; Hair et al., 2013; Afshan et al., 2018). Factor loading and composite reliability are shown in Table 3 which shows that most of the item factor loading> 0.7 also, this loading is displayed in their respective columns adjusting the threshold or internal consistency stated previously.

Besides, convergent validity advises on the degree to which an item of certain factors is consolidated and loaded to a factor close to where they are assumed to be loaded (Dillman, (1978). At the time of examination, convergent validity was declared using an extracted average variance. (AVE) for each variable (Dul, et, al (2011). They provide a limit greater than and compare to 0.5 to certify convergent validity. Therefore, the AVE in Table 3 confirms the basic steps.

Table 1
Test Results Validity of Application of Accounting Information Systems

Item	R	R_{table}	Conclusion
1	0.807	0.3	Valid
2	0.667	0.3	Valid
3	0.658	0.3	Valid
4	0.468	0.3	Valid
5	0.686	0.3	Valid
6	0.682	0.3	Valid
7	0.652	0.3	Valid
8	0.638	0.3	Valid
9	0.618	0.3	Valid
10	0.703	0.3	Valid
11	0.772	0.3	Valid
12	0.688	0.3	Valid
13	0.767	0.3	Valid
14	0.750	0.3	Valid

Source: Research Results, 2019

The results obtained indicate that the statement items in the instrument of the successful application of accounting information systems have a correlation value greater than 0.3 as the boundary value of a research questionnaire item said to be used (acceptable) based on the criteria expressed in Barker, et. al. (2002). So it can be said that the questionnaire items in the variables are all valid and can be used to measure the success variables of the application of accounting information systems. Reliability Test Results After obtaining the results of the questionnaire items used in this study are valid, then proceed with the reliability test. The results of the calculation of the split-half reliability coefficient for each variable Successful Application of Accounting Information Systems can be seen in Table 2 below:

Table 2.
Results of Reliability Calculations

Variable	Reliability Coefficient (r)	mit value	Conclusion
Accounting Information Systems E Financial Reporting Performance	0,932	0,7	Reliable

Source: Research Results, 2019

The reliability value obtained for table 2 is 0.932. The reliability value obtained for the three variables is more than 0.7 as the boundary value of a research instrument said to be used (the reliability value is included in the acceptable/good enough category) based on the criteria expressed in Barker (2002). With the reliability value obtained, it can be concluded that the research instrument used has a good level of consistency so that it can be used in measuring the variables studied.

Successful Application of Accounting Information Systems

The success variable of applying an accounting information system is measured by two dimensions, namely user satisfaction and intensity of use. The weight for this variable is 1801 (appendix 4), while the ideal weight = (14 x 5 x 38) = 2660, so the achievement of the score for the variable success in applying the accounting information system = 1801/2660 = 67.71%. This score is included in the 61% to 81% interval. Based on Table 4, the score is included in the high category. The achievement of this score is obtained from the distribution of the frequency of respondent responses for each dimension. The following outlines the results of achievement scores for each dimension of the success variables of the application of accounting information systems, starting with the dimensions of user satisfaction. Table 4 presents the frequency distribution of respondents' responses and achievement scores for the dimensions of user satisfaction as follows.

Table 3.
Frequency Distribution of Respondent Responses Application of Accounting Information Systems

No.	Item Questions	Frequency of Response					Total Score x Frequency
		5	4	3	2	1	
1	The accounting information system has provided the right information under the needs of users at work.	0	56	72	0	0	128
2	Accounting information systems have provided content that is appropriate to the needs of users at work.	0	52	75	0	0	127
3	The accounting information system has provided reports that fit the needs of	20	36	72	2	0	130

	Item Questions	Frequency of Response					Total Score
	users at work.						
4	Accounting information systems have provided sufficient information under the needs of users at work.	5	64	54	6	0	129
5	The accounting information system has provided accurate information.	0	52	69	4	0	125
6	Satisfied with the accuracy of the information generated by the accounting information system.	15	52	60	4	0	131
7	The accounting information output system is presented in a useful format.	5	44	72	4	0	125
8	Accounting information systems produce very clear information.	10	44	69	4	0	127
9	The accounting information system has been presented in a familiar (user-friendly) manner.	15	52	57	6	0	130
10	The accounting information system is easy to use (easy to use).	10	56	60	4	0	130
11	Accounting information systems can be obtained whenever needed.	15	64	48	6	0	133
12	Accounting information systems provide up-to-date information.	15	36	72	4	0	127
Weight							1542
Ideal Weight (12 x 5 x 38)							2280
User Satisfaction Score							67,63%

Source: Research Results, 2019

Financial Reporting Performance Variables

The financial reporting performance of the regional governments of Papua and West Papua is measured by profitability, namely return on assets (ROA), return on equity (ROE), and profit margin (PM). Financial reporting performance can be grouped into three parts, namely: High, medium, and low as seen from the interval class of each financial performance dimension. Table 4 presents the frequency distribution of financial reporting performance variables.

Table 4.
Frequency Distribution of Financial reporting Performance

Interval Class	**Fre**quency	**%**	C**atagor**y
Return on Asset			
≤ 0.031	22	57.89%	Low
0.032 – 0.192	14	36.84%	Is
≥ 0.193	2	5.27%	High
Total	38	100%	
Return on Equity			
≤ 0.161	27	71.05%	Low
0.162 – 0.752	11	28.95%	Is
≥ 0.753	0	0.00%	High
Total	38	100%	
Profit Margin			
≤ 0.126	27	71.05%	Low
0.127 – 0.497	11	28.95%	Is
≥ 0.498	0	0.00%	High
Total	38	100%	

Source: Research Results, 2019

From the financial performance in Table 4, it can be seen that there are 44 Provincial / Municipal / Regency DPKADs in the Papua and West Papua Region or 57.89% who have low ROA, as many as 14 DPKAD or 6.84% who have moderate ROA, and as many as 2 DPKAD or 5.27% have high ROA. In financial performance using ROE, it is seen that as many as 27 SOEs or 71.05% have low ROE, and the remaining 11 DPKAD or 28.95% have moderate ROE. Likewise, with the profit margin performance measurement, it is seen that as many as 27 DPKAD or 71.05% have low-profit margins, and the remaining 11 DPKAD or 28.95% have moderate profit margins.

The Effect of Application of Accounting Information Systems on Corporate Financial Performance (ROA) Partially.

To see the significance of the effect of the partial success of the application of accounting information systems on variables due to the performance of corporate financial reporting / ROA, a partial hypothesis test was performed with the t-test. The statistical hypothesis tested is.

- Ho: XY≤ 0 (There is no positive and significant effect of partial implementation of accounting information systems on financial reporting performance / ROA).
- H1: XY> 0 (There is a positive and significant effect of partial implementation of accounting information systems on financial reporting performance / ROA).

T-test statistic for Y (t-value of Application of Accounting Information Systems) from calculations using Amos software version 16 in the equation calculation of the path coefficient before showing a result of 2.168. Furthermore, the value is compared with the value of the t-table. Based on the t-student distribution table for $\alpha = 5\%$ and free degrees (38-3-1), the value ($t0.05 / 3, 34$) = 2.032 is obtained. Comparison of t-value results obtained with table values is t-value greater than t-table (2.168> 2.032). The test results based on sample data carried out expressed rejection of H0 or in other words accept H1. So it can be concluded that statistically there is a positive and significant influence on the Success of the Application of Accounting Information Systems on Corporate Financial Performance / ROA.

CONCLUSION

The successful implementation of Accounting Information Systems simultaneously has a positive and significant impact on financial reporting performance (dimensions of ROA, ROE, and Profit Margin). While partially, the Success of the Application of Accounting Information Systems only has a positive and significant impact on the performance of financial reporting for the ROA and Profit dimensions, while for the ROE dimensions the Success of the Application of the Accounting Information System does not have a positive and significant impact on the Company's Financial Performance. Simultaneously the results of this study indicate that the Company's financial reporting performance (ROA, ROE, and Profit Margin) can be achieved through optimizing the increase in Successful Application of Accounting Information Systems. The insignificance of the partial test results between the Successful Application of Accounting Information Systems and Financial Performance with the ROE dimension is presumed to be due to: (1) Very complex factors that affect the Company's Financial Reporting Performance (ROE); and (2) The accounting information system as a tool to produce financial information affects the performance of financial reporting through other factors such as process efficiency and effectiveness, and others. Because of the many factors that become intervening between the variables of the Success of AIS Implementation and the ROE Corporate Financial Performance

variable, directly the Success of the AIS Implementation variable does not affect the Financial Reporting Performance (ROE) variable.

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