

## QUALITY OF ACCOUNTING INFORMATION DURING COVID-19 PANDEMIC

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**ABSTRACT:** This study aims to evaluate the quality of accounting information at a state-owned enterprise in developing countries such as Indonesia. This study investigates the effect of service quality, use of information technology, and accounting expertise on accounting quality of information system during the COVID-19 pandemic outbreak period. Quantitative method approach was used in this study. Research was applied by collecting questionnaires from 52 respondents at PT. Pos Indonesia (Persero) Sidoarjo, Indonesia. There are three hypotheses tested, and as one of the hypotheses was rejected, the research continued with a observation approach to explore why the service quality does not significantly affect the quality of information during the pandemic. Some informants were interviewed and observed. In particular, empirical results reveal that the use of technology and expertise of users of accounting information systems positively and significantly affects the quality of information. Furthermore, service quality does not affect the quality of accounting information. This is supported by the evidence that comes from the observation that the quality of service has decreased because almost all face-to-face services have switched to online-based services, such as the use of the PosPay application. The user of the application, the employees, and the customers do not use the system. There is resistance to using the new online application. The current study is one of the empirical studies that has expanded the supporting variables to evaluate the success of accounting information quality during the COVID-19 pandemic.

**KEYWORDS-** *Service Quality, Information Technology, Accounting Information Systems Quality.*

### I. INTRODUCTION

The impact of the COVID-19 pandemic on financial markets and corporate financial performance is diverse(1). It is not clear how long the crisis due to the Covid-19 virus will last, so it is not possible to estimate the impact of the loss. The pressures faced by management raise the potential for manipulation of accounting information to meet market targets and expectations. Management may try to use accounting discretion to adjust financial statements with pessimistic expectations about the future. Increasing the value of the company as a shareholder welfare goal for the company's financial performance in managing the organization's operations effectively and efficiently for decision making(2). Previous research related to the impact of the crisis has not been conclusive. Some studies show an increase in earnings management during financial and economic crises(3,4), while others document a decline in earnings management during the crisis. Poor company performance is thought to reduce earnings management intentions (5) or the need to attract investors (6).

The Covid-19 pandemic puts tremendous pressure on the national economy as well as on industry and business players in the country, including the Pos Indonesia business. PT Pos Indonesia admits that the Covid-19 pandemic has greatly affected the company's performance. Throughout the fourth quarter of 2020, Pos Indonesia's performance experienced significant changes, both in the delivery service business, logistics services, financial services, and property. This is evidenced by the performance of the inter-island delivery service business which is experiencing difficulties because flight transportation has stopped during the Covid-19 pandemic. Even though during the Covid-19 pandemic, consumers changed their lifestyles, starting from shopping directly in stores, now to shopping online through several e-commerce.

One of the companies engaged in services is PT Pos Indonesia (Persero). The Post Office has a long history in Indonesia, first established in Batavia (now Jakarta) by Governor General GW Baron van Imhoff on August 26, 1746(7). PT Pos Indonesia (Persero) is a State-Owned Enterprise (BUMN) that is engaged in courier services, logistics, and financial transactions. The name of PT Pos Indonesia (Persero) was officially used in 1995. Until

now, Pos Indonesia carry out postal activities by focusing on to three core businesses, namely, delivery service mail and parcels, financial services, logistics, and one additional business namely retail (8). Over time, PT Pos Indonesia now has a network of around 24 thousand service points covering 100 percent of cities/districts, almost 100 percent of sub-districts, and 42 percent of subdistricts/villages, then 940 remote transmigrant locations in Indonesia(7).

According to (9) information technology includes computers (mainframe, mini, micro), software, databases, networks (internet and intranet), electronics, and other types related to technology. Information technology other than computer technology (hardware and software) to process and Information storage also functions as a communication technology for information dissemination. The role of information is so high for organizations that organizations become very dependent on information systems, especially Accounting Information Systems (AIS). The information technology will further improve the services provided by government agencies. The technology used technology must be up to date so that the resulting information is more appropriate(10). Companies that use information effectively can reap benefits including the opportunity to do more earlier (faster), more accurately (effectively), and cheaper (efficiently) by their competitors (10).

The position of financial organizations would be increasingly decisive in the next decade given the frightening competition. With the increasing number of businesses and growing competition today, each organization wants to be the customer's first choice and try to satisfy them by getting loyalty for their future endurance in the market. However, it is open to ask whether the organizations are satisfying their customers through quality in their service and this is the crucial hitch for every organization in today's context(11).

There is evidence of the post office research in South Africa. The post offices perform below expectations in providing adequate services to postal consumers as stipulated in the mission and vision statements of the South African Post Office (SAPO)(12). SAPO and other concerned authors in South Africa have conducted several studies on measures to improve the declining mail volume, and the declining number of postal consumers and revenue, and to address the problems surrounding the low performance of post offices in terms of service quality. The inability of post offices to achieve their high service quality objective led to the 2014 national strike and the loss of R1 billion of its revenue, due to consumers switching to other options. Post office clients reported on the uncourteous attitude of some staff, delays in receiving mail, wrong distribution of mail, inability to enforce decisions, delays in responding to consumer complaints, and the unwelcoming atmosphere of some of the post offices, especially at counter level(13).

As for the case at PT. Pos Indonesia. The reported case was the sale below the fair price of PT Pos shares in Bank Mantap. It can be seen that there are bookkeeping engineering efforts as if they experienced a profit by selling assets in the form of shares in Bank Mantap of Rp324.61 billion. IDR 200 billion was included as income. Even though the sale of stock assets should not be included as income and become profits. Share assets in Bank Mantap of 20 percent have been sold for Rp324.61 billion, which is thought to be too cheap to the detriment of the company(14). Where the above information should be able to reflect the actual situation experienced by the Company, as a result, the stakeholders took a wrong step in the decision-making process.

While quality information allows consumers to assess valuable aspects of a product / service and help marketers to convey something unique, innovative, and added value from the product / service to consumers (15). One of the factors supporting the quality of accounting information is the accounting information system, where financial reports are generated from a process based on good input, good process, and good output. These three aspects must be integrated and sustainable as the foundation of good quality accounting information.

There are two research questions developed in this study. First, do service quality, information technology use, and accounting expertise affect accounting information quality. Second, how service quality was implemented in a state-owned company during pandemic Covi19.

## II. THEORETICAL FRAMEWORK

### 2.1 Attribution Theory

According to (16) as the originator of attribution theory, attribution theory is a theory that explains a person's behavior. Attribution theory explains the process of how we determine the causes and motives for a person's behavior. This theory refers to how a person explains the causes of the behavior of others or himself which will be determined whether from internal such as traits, character, attitudes, etc., or external such as pressure from certain situations or circumstances that will influence individual behavior.

This attribution theory provides an interesting picture of human behavior. This theory pays attention to how a person behaves. According to Morissan in (17), attribution theory explains how people conclude the behavior of themselves or others. This theory explains the processes that occur within us so that we understand the behavior of ourselves and others.

The reason for choosing this theory is because a person's perception of making accounting information is strongly influenced by internal and external conditions of the person so that quality accounting information can be created. So attribution theory is very relevant to explain this purpose.

Service quality

Wyckof in (18) "service quality is the level of excellence expected and control over the level of excellence to meet customer desires. The quality of service must also pay attention to both the goods and services provided must be in good condition, another thing is the ability to produce accurate performance".

Meanwhile, according to(19), the quality of defined as the totality of characteristics and characteristics of goods and services that affect the ability to meet stated and implied.

Use of Information Technology

According to (9) information technology includes computers (mainframe, mini, micro), software, databases, networks (internet and intranet), electronics, and other types related to technology. Information technology other than as computer technology (hardware and software) to process and Information storage also functions as a communication technology for information dissemination.

The expertise of Accounting Information System Users

User expertise is a combination of knowledge, training, and experience a computer user has about the computer as a whole, both hardware and software the software in it(10).

Quality of Accounting Information

Based on government regulation number 71 of 2010, there are qualitative characteristics of financial statements namely the normative measures that need to be embodied in accounting information so that it can fulfill its purpose. The four characteristics are relevant, reliable, comparable, and understandable(20).

## 2.2 Hypothesis

Service quality can be known by comparing consumers' perception of the service they receive with the service that they hoped for(21). The results of (22) research show that Service Quality affects the Quality of Accounting Information Systems.

Based on this description, in this study the following hypotheses were formulated:

H1: Service Quality affects the Quality of Accounting Information.

Information technology includes computers (mainframe, mini, micro), software, databases, networks (internet and intranet), electronics, and other types related to technology. Information technology other than as computer technology (hardware and software) to process and Information storage also functions as a communication technology for information dissemination (9). The results of research by (23) and (24) show that the use of information technology affects the quality of accounting information.

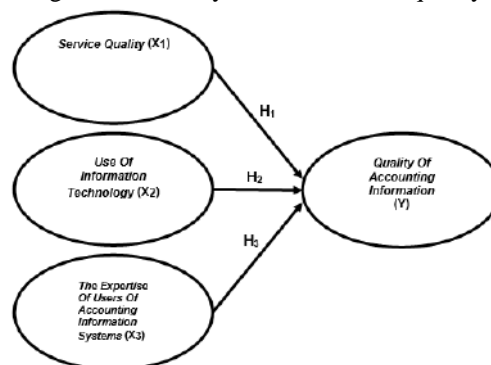
Based on this description, in this study the following hypotheses were formulated:

H2: The use of Information Technology affects the quality of accounting information.

User expertise is a combination of knowledge, training, and experience a computer user has about the computer as a whole, both hardware and software the software in it (23). The results of research from Iwamony et al (2020) and (25) show that the Expertise of Accounting Information System Users affects the Quality of Accounting Information.

Based on this description, in this study the following hypotheses were formulated:

H3: The expertise of users of accounting information systems affects the quality of accounting information.



Model and Variables of the Study

## III. METHODOLOGY

### 3.1 Research Design

This research is a quantitative research. Quantitative is a collection of numbers resulting from observations or measurements(26). According to Sugiyono (27) quantitative research is a research method based on positivistic (data concrete), research data in the form of numbers that will be measured using statistics as a calculation test tool, related to the problem under study to come to a conclusion.

### 3.2 Research Model

This study seeks to explore the quality of accounting information to be able to find out several factors that affect the quality of accounting information to provide quality accounting information.

### 3.3 Data Collection

This study uses primary data obtained directly from data sources. Primary data is data obtained from the first source either from individuals or individuals such as the results of interviews or the results of a questionnaire that is usually done by researchers (28). The primary data sources in this study came from answers/statements from data sources based on the questions given by post office employees. Data collection techniques used in-depth interviews and questionnaires. Interviews and observations were used to understand the quality of service at the post office. The informants in this study were employees who worked at the post office.

The sample used in this study used a probability sampling technique, with a simple random sampling method, namely taking sample members from the population at random without regard to the strata in the population(29).

## IV. RESULTS AND DISCUSSION

### 4.1 Result

#### 1. Convergent Validity

Convergent validity relates to the principle that indicators of a construct should be highly correlated. Convergent validity was assessed based on the loading factor value and the Average Variance Extracted (AVE) value(30). The following outputs the loading factor and AVE values from data processing:

Table 1 Outer Loadings

		Service Quality (X1)	Use Of Information Technology (X2)	Expertise Of Users Of Accounting Information Systems (X3)	Quality Of Accounting Information (Y)
1.	X1.1	0.895			
2.	X1.2	0.856			
3.	X1.4	0.885			
4.	X1.7	0.929			
5.	X2.1		0.934		
6.	X2.2		0.939		
7.	X2.3		0.936		
8.	X2.5		0.918		
9.	X3.1			0.938	
10.	X3.2			0.935	
11.	X3.5			0.925	
12.	X3.6			0.907	
13.	Y.1				0.934
14.	Y.2				0.875
15.	Y.3				0.808
16.	Y.4				0.971
17.	Y.5				0.945

Source : Smart PLS.

Table 2 Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
1.	
2. Service Quality (X1)	0.795
3. Use Of Information Technology (X2)	0.868
4. Expertise Of Users Of Accounting Information Systems (X3)	0.857
5. Quality Of Accounting Information (Y)	0.825

Source : Smart PLS.

Based on Table Outer Loadings and Table Average Variance Extracted (AVE), nine indicators were removed from the calculation because it has a loading factor value below 0.70 (0.70) and has an Average Variance Extracted (AVE) value of more than 0.50 ( $> 0.50$ ), so it can be concluded that all indicators have met the rule of thumb of convergent validity (30).

#### 2. Discriminant Validity

Discriminant validity relates to the principle that different construct indicators should not be highly correlated. Discriminant validity was assessed based on the cross-loading value. Another method to assess discriminant validity is to compare the value of the square root of average variance extracted (AVE) of each construct with the correlations between other constructs in the model (30). The following outputs the value of cross loading and AVE) from data processing:

Table 3 Cross Loading

		Service Quality (X1)	Use Of Information Technology (X2)	Expertise Of Users Of Accounting Information Systems (X3)	Quality Of Accounting Information (Y)
1.	X1.1	0.895	0.814	0.797	0.727
2.	X1.2	0.856	0.747	0.752	0.675
3.	X1.4	0.885	0.778	0.768	0.577
4.	X1.7	0.929	0.833	0.858	0.650
5.	X2.1	0.831	0.934	0.830	0.790
6.	X2.2	0.839	0.939	0.854	0.834
7.	X2.3	0.840	0.936	0.882	0.788
8.	X2.5	0.807	0.918	0.840	0.731
9.	X3.1	0.854	0.844	0.938	0.789
10.	X3.2	0.808	0.837	0.935	0.811
11.	X3.5	0.790	0.834	0.925	0.775
12.	X3.6	0.851	0.871	0.907	0.750
13.	Y.1	0.647	0.757	0.779	0.934
14.	Y.2	0.712	0.813	0.774	0.875
15.	Y.3	0.502	0.605	0.592	0.808
16.	Y.4	0.756	0.827	0.852	0.971
17.	Y.5	0.723	0.807	0.807	0.945

Source : Smart PLS.

Based on Table Discriminant Validity, each variable has a cross-loading value greater than 0.70 (>0.70) and has a square root value of AVE which is higher than the correlation between variables, so it can be concluded that all variables have met the rule of thumb of discriminant validity (30).

3. Reliability

The reliability test was carried out to prove the accuracy, consistency, and accuracy of the instrument in measuring the construct. Measure the reliability of a construct with reflexive indicators, it can be done in two ways, namely Cronbach Alpha and Composite Reliability (30). The following outputs the Cronbach Alpha and Composite Reliability values from data processing:

Table 4 Cronbach Alpha dan Composite Reliability

	Cronbach Alpha	Composite Rel
1. Service Quality (X1)	0.914	0.939
2. Use Of Information Technology (X2)	0.949	0.963
3. Expertise Of Users Of Accounting Information Systems (X3)	0.945	0.857
Quality Of Accounting Information (Y)	0.946	0.959

Source : Smart PLS.

Based on Table Cronbach Alpha and Composite Reliability, each variable has a Cronbach alpha value and a composite reliability value of more than 0.70 (>0.70), so it can be concluded that all variables have met the rule of thumb of the reliability test validity (30).

Inner Model (Structural Model)

1. Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination or R<sup>2</sup> value is used to measure the level of variation of the change in the independent variable on the dependent variable. The higher the R<sup>2</sup> value, the better the prediction model of the proposed research model validity (30).

Table 5 Koefisien Determinasi (R<sup>2</sup>)

	R <sup>2</sup>	Adjusted R <sup>2</sup>
1. Quality Of Accounting Information (Y)	0.756	0.741

Source : Smart PLS.

Based on Table Coefficient of Determination (R<sup>2</sup>), the R<sup>2</sup> value of 0.756 means that the Quality of Accounting Information can be explained by 76.6% by Service Quality, Use of Information Technology, and Quality of Accounting Information, while the remaining 24.4% is explained by other variables not examined in this study.

Hypothesis testing

1. Path Coefficient

The significance value of the path coefficient is used to determine the effect between variables. The significance value used is two-tailed, T-statistics > 1.96 for the significance level = 5% or 0.05 (30).

Table 6 Path Coefficient

	Original Sample (O)	T-Statistics	P-value
1. Service Quality (X1)	-0.254	1.421	0.156
2. Use Of Information Technology (X2)	0.561	2.740	0.006
3. Expertise Of Users Of Accounting Information Systems (X3)	0.558	2.717	0.007

Source : Smart PLS.

Based on the Table Path Coefficient, the following results were obtained:

1. Service Quality does not affect the Quality of Accounting Information, with a parameter coefficient of -0.254 at a significance level of 5% (T-Statistics < 1.96 and p values > 0.05).



2. Use of Information Technology affects the Quality of Accounting Information, with a parameter coefficient of 0.561 at a significance level of 5% (T-Statistics > 1.96 and p values < 0.05).
3. Expertise of users of accounting information systems affects the quality of accounting information, with a parameter coefficient of 0.558 at a significance level of 5% (T-Statistics > 1.96 and p values < 0.05).

#### 4.2 Discussion

The Effect of Service Quality on the Quality of Accounting Information.

(31) The company must have the availability of spare parts and other accessories that support varying levels of customer demand for services expected by customers. Based on the calculation results, it is found that the Quality of Service does not affect the Quality of Accounting Information with a T Statistics value < 1.96 and a p-value > 0.05. This is supported by the observation with RMas Operations Manager at PT. Pos Indonesia (Persero) Sidoarjo, stated, "During the Covid-19 Pandemic, all services that were previously completely offline or face-to-face became online-based services." He also added, "The declining level of Service Quality during the covid-19 pandemic was caused by the move from offline to online-based, so employees must quickly understand the systems and technology used by PT. Pos Indonesia (Persero) Sidoarjo in serving the community. But not all employees can understand technology quickly so there are still some employees who have difficulty in online-based services."

Service Quality is the perception of service users provided by the accounting application provider. Perception of service quality will affect one's experience and one's behavior in the future. Good service quality can affect the level of user satisfaction and can indirectly improve company performance. These results are not in line with the research results (32) which show that Service Quality affects the Quality of Accounting Information Systems.

The Influence of the Use of Information Technology on the Quality of Accounting Information.

Information technology includes computers (mainframe, mini, micro), software, databases, networks (internet and intranet), electronics, and other types related to technology. Information technology other than as computer technology (hardware and software) to process and Information storage also functions as a communication technology for information dissemination (9). Based on the calculation results, it was found that the Use of Information Technology Affects the Quality of Accounting Information with a T Statistics value > 1.96 and a p-value < 0.05. These results are in line with the research results of (23) and (24) which show that the use of information technology affects the quality of accounting information.

The Effect of Expertise on Accounting Information System Users on the Quality of Accounting Information.

User expertise is a combination of knowledge, training, and experience a computer user has about the computer as a whole, both hardware and software the software in it (10). Based on the calculation results, it was found that the Expertise of the Users of the Accounting Information System Affects the Quality of Accounting Information with a T Statistics value > 1.96 and a p-value < 0.05. These results are in line with the results of research by (23) and (25) which show that the expertise of users of accounting information systems affects the quality of accounting information.

#### V. CONCLUSION

There are three findings in this study. First, service quality is an activity that occurs as a result of interactions between consumers and employees provided by service providers to solve consumer or customer problems. quality of service at PT. Pos Indonesia (Persero) Sidoarjo does not affect the quality of accounting information, this is supported by the observation that the quality of service is decreasing because almost all face-to-face services have shifted to online-based services, such as the use of the PosPay application. Second, the use of information technology is very important to support the progress of a company, in this study the use of technology also affects creating quality information at PT. Pos Indonesia (Persero) Sidoarjo. Third, the expertise of users of information systems is very important in the company. If users of accounting information systems do not have expertise in operations, it will also have an impact on company performance. In this study, the expertise of users of accounting information systems affects the quality of accounting information.

It suggested for future research is expected to expand the object of research, not only at PT. Pos Indonesia (Persero) Sidoarjo only but expanded to all branch offices. Furthermore, examine other variables that can affect the quality of accounting information, such as accounting knowledge, financial statements, individual performance, and soon.

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