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Factors Affecting the Quality of Financial Reports: A Systematic Literature Review

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ABSTRACT

The quality of financial reports is the result of the process of accounting activities which can conclude the financial information used in making decisions. Financial reports must meet certain requirements to provide good financial reports. The purpose of this study is to determine the factors that influence the quality of financial statements. The method used is SLR (Systematic Literature Review). The Publish or Perish program is used to collect journal articles taken from the Google Scholar database to support research conducted. The articles collected are articles published with a period of 2018-2023, as many as 10 Scopus indexed international journal articles obtained from Google Scholar and Publish or Perish which are full text manuscripts and which can be accessed. Based on the results of the study, the factors that influence the quality of financial reports include accounting information systems, internal controls, country, religious status, gender, fixed assets, proof of ownership, information technology, application of accounting standards, human resources, culture, company size, age and psychological effect on the quality of financial reports.

INTRODUCTION

A system called an accounting information system is used to collect, process, store, and retrieve financial information about a company. This data can be found in financial reports such as a trial balance or income statement for a certain period of time, and cash flows, or can be seen in daily transaction data such as client payments received and operational expenses incurred (Barokah, 2023). Companies are trying to adapt advances in information technology, integration of information systems to influence the level of adaptability of a company's management accounting (Azmi et al., 2018). Financial reports are a discipline of accounting, according to Roviyantie (2011), financial reports can conclude financial information. Therefore, it is important to provide reliable financial reports. Financial reports are the task of financial management in public or private sector companies (Jauhari, 2021). The quality of financial reports is the result of the process of accounting activities which can conclude financial information used in making decisions (Pura, 2021).

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Financial reports are the task of financial management in public or private sector companies (Jauhari, 2021). The quality of financial reports is the result of the process of accounting activities which can conclude financial information used in making decisions (Pura, 2021). Financial reports must meet certain requirements to provide good financial reports, including being relevant, reliable, assessable or comparable, and also understandable (Siti, 2021).

Riyadi's research (2020), where quality financial reports are needed by those who can prepare them and where they are the main concern, the use of information systems has a significant and positive impact on the quality of financial reports. Thus, members or employees involved in activities can understand the procedures and how to carry them out in accordance with the applicable laws and regulations. Several studies covering various aspects of the quality of financial reports also found some differences in data. In addition, there are still many frauds that occur in cooperatives and there has not been much discussion about the quality of financial reporting in cooperatives. The caliber of cooperative financial reporting has not been the subject of a thorough literature analysis.

The purpose of this study is to provide a more comprehensive picture of research on the quality of financial reports and to find out what factors affect the quality of financial reports.

RESEARCH METHOD

In this study the method used is SLR (Systematic Literature Review). This method is used by researchers to find, investigate, assess, and analyze all the research that was done before. This approach allows researchers to methodically examine and select journals which in each procedure follow predetermined stages (Triandini et al., 2019). This is important, so that researchers can explore important issues related to the focus of the study (Azmi et al., 2019). First, the question is What are the factors that influence the quality of financial reports? Then, What Methods are Used in the Research?. Second, by using the Publish Or Perish program, researchers collected journal articles taken from the Google Scholar database to support research conducted using the keyword "quality of financial reports" and obtained 982 articles. Next, the researcher extracted the keywords "Factors that affect the quality of financial reports" which were published in the period 2018-2023 and indexed by Scopus, 108 articles were obtained. Furthermore, after filtering based on research criteria with the title "Factors that affect the quality of financial reports" related to the results obtained as many as 17 articles. The articles used in this study were 10 Scopus indexed international journal articles obtained from Google Scholar and Publish Or Perish which are full text and open access manuscripts. The selected publications are publications with comparable research, then evaluated and summarized. The research findings are then transformed into a thorough discussion in this article. Third, the literature study search process used is a literature study related to factors that affect the quality of financial reports, and the research results have been published in Scopus indexed journals for 2018-2023. The researcher arranges the worksheet in tabular form as the next step. The researcher then locates, reviews, dissects, investigates, assesses, and interprets all previous research. The researcher then compares the results and makes conclusions on the journals that have been examined in the last step.

RESULTS

Based on a search using Publish Or Perish to collect articles from the Google Scholar database with articles published from 2018 to 2023, 10 Scopus indexed international journal articles were found which were full text manuscripts and which could be accessed. The following are the types of articles that have been successfully obtained:

Table 1. Articles by Topic

No.	Topic	Type Jurnal	Period
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1	Indonesian local government financial report quality factors	In IOP-Conference Series: Earth & Environmental Science	2018
2	Drivers of sustainability reporting quality from the perspective of financial institutions	International Journal Ethics & Systems.	2019
3	The FTSE financial institutions as an example of the effectiveness of corporate boards and audit fees	Pacific of Accounting Review	2018
4	Quality of Local Government Financial Statements in North Sumatra: Determinant Analysis with Regional Property Management as a Mediator	International Journal Civil Engineering & Technology	2018
5	Quality of financial reporting in the era of pandemics: a case study of Vietnamese businesses	Journal Sustainable of Finance and Investment	2023
6	factors that affect the financial reports' quality	International Journal Professional Business Review	2023
7	Evidence from Indonesia about the variables impacting regional governments' financial accounts	Academic Journal- of Interdisciplinary Studies	2020
8	Does the quality of financial reporting in the EU suffer from cultural differences? a comparison between the Western and Eastern EU member states. The Accounting & Organizational Change Journal.	Journal Accounting and Organizational Change.	2023
9	Analyzing The Factors Affecting Human Resource Measurement And Accounting Disclosure And Their Effect On The Accuracy Of Financial Reports In Iraqi Banks	PalArch Journal of Archaeology orEgyptology	2020
10	analysis of the variables influencing financial statement quality. Global Journal of Creativity, Innovation, and Change	International Journal of Innovation, Creativity & Change	2019

Based on the results of the table analysis above, 10 articles were obtained that met the inclusion and exclusion criteria after reading the title, article publication and article publication period. Overall the articles used were 10 Scopus indexed international journal articles obtained from Google Scholar with the help of Publish Or Perish. The articles collected are only articles published in the 2018-2023 period. Furthermore, the method used in research articles is related to the quality of financial reports.

Table 2. Data Collection Techniques

No	Author	Sample	Method of collecting data
1	Muda, Harahap, A. H., Ginting, Maksum, A., dan Abubakar, E.	112 employees in the regional revenue service for the province of North Sumatra	Questionnaire
2	Chang, Amran, Iranmanesh, dan Foroughi.	Annual report of 100 companies	Literatur review
3	Nehme, R., & Jizi, M.	The Bloomberg database for 2011-2015 consisted of 221 observations	Database
4	Abdullah, S.	283 people representing technical functions in the preparation of local government financial reports	Questionnaire
5	Pham, Nguyen, Pham, dan Bui.	Survey of 286 company chief accountants and interviews of 16 expert chief accountants, heads of finance, heads of IC and heads of independent audit departments	Questionnaire dan Interview
6	Yusran, I. N.	126 respondents to financial management officials	Questionnaire
7	Jatmiko, Irawan, Machmuddah dan Laras.	40 Brebes district local government officials	Questionnaire
8	Mamatzakis, E. C., Neri, L., & Russo, A.	Observational panel data 1996-2020	Database
9	Mousa, T. U., AL-Jassam, N. N. H., & Dahham, A. S	The research sample is represented by a group of managers and heads of management departments and finance departments in Iraqi banks for data for the fiscal year ending December 31, 2019	Questionnaire

10	Novatiani, R.	Annual report of private companies from 2014-2015	Literatur review
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Based on the results of the table analysis above for 10 articles, 7 articles were obtained using the questionnaire data collection method and the company database, 2 articles using the data collection method in the form of interviews and literature review, 1 article using the quantitative-qualitative method using the questionnaire data collection method and interviews. Furthermore, researchers categorized the factors that influence the quality of financial reports, which can be seen in the following table:

Table 3 Factors of Quality of Financial Statements

No	Penulis	Hasil	Faktor-faktor	Bidang
1	Muda, Harahap, A. H., Ginting, Maksum, A., dan Abubakar, E.	The level of internal control and accounting information systems both have an impact on the accuracy of local government financial reporting. Internal control, however, has no effect on the quality of financial reports produced by local governments, but the accounting information system does.	Accounting information system and internal control	Public company
2	Chang, Amran, Iranmanesh, dan Foroughi.	Country of origin, Islamic and non-Islamic status, influences the quality of reports	State, Islamic and Non-Islamic Status	Public company
3	Nehme, r., & jizi, m.	Boards of larger size and women contribute to the quality of reports.	Auditor internal & gender	Private companies
4	Abdullah, s.	Evidence of ownership and valuation of assets have an influence on the quality of financial statements.	Proof of ownership, fixed assets	Public company
5	Pham, Nguyen, Pham, dan Bui.	The effectiveness of internal control, and procurement of audits have a significant and positive effect on the financial statements.	Internal control, internal audit and external audit	Public company
6	Yusran, i. N.	The effectiveness of local government financial reporting is positively and significantly influenced by internal control systems, information technology, use of accounting standards, and the function of internal auditors. While the quality of local government financial reporting is positively influenced by the competence of human resources, this influence is not too large.	Internal control systems, information technology, application of accounting standards, competence of human resources and the role of internal auditors	Public company

7	Jatmiko, Irawan, Machmuddah dan Laras.	The quality of financial reporting information is positively influenced by the ability of human resources and internal control mechanisms in the government.	Human resources, internal control system.	Public company
8	Mamatzakis, neri, & russo.	This study finds culture and special items related to earnings management.	Culture	Public company & Private companies
9	Mousa, t. U., al-jassam, n. N. H., & dahham, a. S	The results of the study show that the level of disclosure of human resources to the public in the annual financial report is on average, and there is a significant effect of the characteristics of bank size, age, profitability, and nationality on the level of disclosure of human resources in the report.	Bank size, age, and nationality	Private companies
10	Novatiani, r. (2019).	Internal control mechanisms and human resources have a beneficial impact on the caliber of financial reports.	Human resources and internal control system	Private companies

Based on the results of the above table analysis on 10 articles, the factors that influence the quality of financial reports include accounting information systems, internal controls, country, religious status, gender, fixed assets, proof of ownership, information technology, application of accounting standards, human resources, culture, company size, age and nationality affect the quality of financial reports.

The accuracy and transparency of financial information plays a key role in improving the quality of decision making for the efficiency and effectiveness of public spending, as well as increasing the allocation of resources in relation to costs associated with a policy and program transparency (Maksum, Hamid & Muda, 2014). Facilities and infrastructure, hardware, software, system use devices, and procedures for acquiring, transmitting, processing, interpreting, storing, managing, and making meaningful use of data are all considered part of information technology (Lubis, A F, Lubis, T A, & Young, 2016). Because all financial management actions will be recorded more thoroughly and in the end be able to produce reliable regional financial reports, the use of information technology will reduce errors. One of the organizational components that support control through local government performance reporting is the regional financial accounting system. The scope of the financial accounting system area includes human resources, information technology, accounting system policies, and accounting system processes (Muda, et.al, 2018; Yusran, 2023).

The research results of Pham, et.al (2023) help emphasize the importance of internal control and auditing related to the quality of financial reports. Internal control and auditing serve as the basis for both transparency of a business's financial situation and as external monitoring of factors to help ensure the quality of financial reports. This factor will contribute to increasing the validity of allowance for loan losses, earnings persistence, cash flow predictability, minimizing fraud and errors (benchmark-beating) and promoting accounting conservatism (Yusran, 2023; Jatmiko, et.al, 2020; Novatiani, 2019).

The results of research by Chang, et.al (2019) show that the country of origin is Islamic or non-Islamic, ownership, and vision and/or mission are important drivers of the quality of financial reports. The effect of country of origin on financial reporting quality is highly significant: this is consistent with the findings of Kumar et al. (2015), who found that the extent and content of sustainability reporting differ from country to country. This has implications for the level of quality sustainability growing as a financial institution based and incorporated in developed

countries. The possible reason is that the systems, standards, and institutions that build the basis of financial report quality in developed countries are not strong enough in developing countries (Wanderley, et al., 2008). The results show that the quality of financial reports is higher among financial institutions with Islamic practices compared to non-Islamic ones. This result is consistent with the findings of Sobhani et al. (2012), who found that Islamic financial institutions disclose more sustainability information. As the foundations of Islamic financial institutions are based on Islamic values, they must consider social goals in addition to economic goals (Haniffa & Hudaib, 2007).

According to Nehme and Jizi (2018), boards with greater independence and size pay higher audit fees to improve monitoring capabilities and protect wider stakeholders. In addition, because women are more likely to be honest, conscientious, and conservative, having more women on boards tends to lower the dangers of misleading financial reporting. In addition, according to data, audit committees with more independent members tend to provide higher quality audits and improve corporate reporting standards.

Area fixed assets and real estate are additional elements that impact report quality. Regional wealth is all regional wealth, both legally obtained and through other legal methods using Regional Revenue and Expenditure Budget funds (Hasan et al., 2017 & Muda et al., 2018). Regional assets both movable and immovable, as well as parts thereof or just one of them, all of which can be assessed, numbered, measured, or weighed. the right approach to using local resources (Eriadi, 2018).

According to Yusran (2023), the use of accounting standards has a beneficial and sizeable impact on the quality of financial reports produced by local governments. This suggests that the quality of local government financial reporting will improve due to better implementation of accounting standards in local government entities. Government accounting standards are practiced to ensure that financial reports are prepared to meet the needs of useful financial information for its users. Indications of financial nature or statements of fulfilling information requirements are examples of useful information (Sholohah et al., 2019).

According to Yusran (2023) and Jatmiko, et al. (2020), human resource competence influences the quality of local government financial reports in a profitable way. This shows that the quality of local government financial reporting does not necessarily increase along with the increase in the competence of local government human resources. Adequate quality of apparatus in terms of quantity and quality will increase the information value content in local government financial reports. The low quality of regional apparatus in implementing the accounting system can create obstacles in the presentation of financial reports. If the person responsible for preparing government financial reports is competent, it will help create a more comfortable work environment, characterized by strategic thinking and planning, so that the resulting financial reports are reliable. If those in charge of preparing regional government financial reports do not have the necessary competence or do not understand business processes and procedures for preparing financial reports, then the resulting financial reports are very likely to be unreliable (Setiawan et al., 2021).

Mousa et.al (2020) explains that bank size (natural logarithm of total assets) has a statistically significant effect on the level of disclosure of human resources, which means that large banks disclose more of their human resources, and this result supports the first hypothesis. states that there is an effect of bank size on the level of HR disclosure in the annual financial report. Likewise, age (number of years since the beginning) also has a statistically significant effect on the level of disclosure of human resources, which shows that banks with longer service tenure disclose their HR level higher than banks that have been around for a short time.

Mamatzakakis, Neri, and Russo (2023) found that cultural factors were associated with shifts in classification across all countries. This study further examines the impact of the interaction between cultural characteristics and specific goods impact on earnings management actions, which confirms the variability of cultural impact on earnings management. The purpose of organizational culture is to enable the development of commitment to goals that are greater than self-interest (Robbins, 2008). It shows how a person's subjective perception of what happens in an organization is related to organizational culture. Individuals can be influenced by this to uphold organizational ideals and standards (Michael Armstrong, 2009). The quality

of the company's financial statements derived from financial statements can be used to measure its success. In order to carry out their duties as effectively as possible, especially in facing the dynamics of ongoing environmental change, a good, growing and developing company will pay attention to the management of its human resources. Culture or cultural values can strengthen an employee's commitment. Employees will be devoted and able to work as hard as they can for the benefit of the business or organization if the employee's commitment has been achieved (Sanjaya, et.al, 2019).

CONCLUSION

Based on the research findings, it can be said that the results of the Systematic Literature Review of each study published in journals from 2018 to 2023 aim to find out what influences the quality of financial reports. Based on the results of the research search selection, 10 Scopus indexed articles were found. Accounting information systems, internal controls, country, gender, religion, fixed assets, proof of ownership, information technology, application of accounting standards, human resources, culture, company size, age, and nationality are factors that have an impact on the quality of financial reports.

LIMITATION

The limitation of this research is that there are still few sources used in this study so that not many variables or aspects are found as factors that can affect the quality of financial reports.

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