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Original Article

Enhancing Hotel Financial Reporting through Accounting Understanding and Information System Utilization: A Case Study of a 5-Star Resort in Bali

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Abstract

The main objective of this paper is to determine the extent to which the financial statements quality within a 5-Star Resort in Bali is influenced by proficiency in accountancy and the employment of accounting information systems. In this investigation, the integrity of financial statements (Y) serves as the outcome variable, while erudition in accountancy (X1) and the application of accounting information systems (X2) function as the explanatory variables. To examine the influence of each explanatory element upon the outcome variable, the study employed a multiple linear regression technique. The individuals comprising the research cohort are personnel from the financial division of a 5-Star Resort in Bali. Saturated sampling was the sample strategy used in this study. All study participants received questionnaires, which served as the primary source of data. Hypothesis testing was performed using SPSS 26.0 for Windows. The results show that both accounting understanding and the utilization of accounting information systems have a positive and significant effect on financial statement quality, both individually and simultaneously. These findings highlight the importance of improving employee competence in accounting and optimizing the effectiveness of accounting information systems to produce reliable and high-quality financial reports. The study implies that strengthening human resource capacity and continuously updating technological systems can enhance financial transparency and accountability in the hospitality industry. In light of these results, management is advised to enhance accounting knowledge and enhance the information system in order to generate financial statements of higher quality.

Keywords: Accounting Information System, Accounting Knowledge, Financial Report Quality, Hospitality Industry, SAP Implementation.

1. Introduction

The contemporary era of digitalization necessitates the incorporation of information technology as a pivotal catalyst for the prosperity of diverse business sectors, including the tourism and hospitality domains exemplified by hotels (Parwati et al., 2024). The integration of technology within support systems exerts influence across nearly every facet of business administration, encompassing the sphere of hotel management (Dewi et al., 2022). The sophistication of technology is considered capable of simplifying human work in today's world (Putra & Juliarsa, 2021). The positive impact of technology use is that employees can complete tasks quickly and thoroughly while reducing errors in financial reporting (Tambun & Pratiwi, 2022).

In business, each department must be staffed by the right people. The finance department must have human resources with a good understanding of accounting and finance (Andriansyah et al., 2022). In addition to strengthening financial capital, the intense

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competition in the financial business must also be anticipated by strengthening the quality of human resources (Dewi et al., 2022). Employees with the necessary skills and background in accounting are more likely to prevent fraud that could harm the company (Dzahabiyyah & Ardini, 2023). Personnel endowed with knowledge of accounting contribute positively to the efficacy of financial stewardship and to the preparation of pertinent, high-caliber financial statements (Andriansyah et al., 2022). An accounting information system is deemed efficacious when it is able to produce information that is appropriate, while also delivering data that is punctual, precise, and dependable (Sudir et al., 2022). The advancement of information systems constitutes a strategic choice that necessitates technological comprehension, an element intrinsically intertwined with the role of human resources (Ariningsih, 2023).

Companies cannot operate without financial reports, as financial reports are an important tool in measuring company performance and are often used in decision-making (Dewi, 2022). The caliber of financial statements is shaped by multiple determinants, among them the proficiency of human resources and their capacity to comprehend the procedures for formulating financial reports in alignment with established accounting standards (Dzahabiyyah & Ardini, 2023). SAP (System Application and Product in Data Processing) is a system designed to support company or hotel management, enhancing the planning process and operational efficiency. The resort has moved from a manual accounting information system to a computer-based one, utilizing the SAP system for entering financial statements. In accounting, SAP offers solutions that assist companies in enhancing the efficiency and effectiveness of their accounting processes.

It presents a fitting context for exploring how profound expertise in accounting and the proficient use of accounting information systems can elevate the quality of financial reporting. The presence of an integrated system facilitates real-time, precise accumulation of financial data, thereby reducing the likelihood of inaccuracies while strengthening transparency and accountability. The notable circumstance identified is a divergence in the degree of accounting comprehension alongside the less-than-optimal application of the system. This may be attributed to differences in educational backgrounds, work experience, or the ability to adapt to the technological systems in use. This situation poses risks such as users merely following system procedures without understanding the essence behind each recording, inconsistencies in transaction recording across departments, and repeated revisions due to invalid data. This condition holds the possibility of diminishing the quality of the financial statements generated, despite the fact that the preparation process customarily adheres to established procedures.

2. Literature Review

2.1. Agency Theory

Agency theory is an agreement that contains the proportion of rights and obligations of each party (Meckling & Jensen, 1976). The articulation of high-quality financial statements can reduce information asymmetry between management and shareholders, since such reports function as a medium for conveying financial information to external stakeholders. When managers possess a strong grasp of accounting, they are more likely to produce statements that are truthful, transparent, and aligned with prevailing standards (Nurhikmah et al., 2024). Conversely, if understanding of accounting is low, managers must give primary attention to ensuring that employees involved in such activities understand and comprehend how accounting processes and procedures are carried out in accordance with applicable regulations (Nurhikmah et al., 2024). This aligns with the provisions of Government

Regulation No. 24 on Government Accounting. Standard: States that "Understanding of accounting influences the quality of financial information." The optimal utilization of accounting information systems (AIS) is also an important aspect of agency theory. AIS supports agents (management) in providing more accurate, timely, and relevant information, thereby minimizing information asymmetry between agents and principals. A good system will create transparency and trust between management and owners.

2.2. Decision-Usefulness Theory

The first person to use the decision-usefulness theory paradigm was Chambers (Hanafi et al., 2024). The utilization of decisions from accounting information involves various components that must be considered by the parties presenting the accounting information so that the scope of the information can meet the needs of the decision makers who will use it (Muhammaddin et al., 2024). In conveying accounting information, attention must be given to the varying needs of those who utilize financial statements (Muhammaddin et al., 2024). The effective deployment of accounting information systems underpins the production of high-quality financial statements, which can be utilized proficiently by management and other stakeholders in formulating strategic decisions. A good understanding of accounting by financial statement preparers is very important so that they are able to present financial information that is of high quality and useful to users of the statements. This information must not only be technically correct, but also easy to understand and relevant to decision-making needs, such as for performance evaluation, planning, and control.

The decision-usefulness theory delineates the attributes of accounting information that render it valuable for users in the decision-making process (Lestari & Dewi, 2020). The proficient application of accounting information systems elevates the production of high-quality financial reports, enabling management and other stakeholders to employ them effectively in strategic decision-making.

2.3. Accounting

Understanding is the process of creating a way of understanding or making others understand. Individuals with a grasp of accounting possess skills and a comprehensive understanding of the accounting process, encompassing everything from its inception to the generation of precise financial statements that comply with recognized principles and standards for financial statement preparation (Lestari & Dewi, 2020).

Accounting is the extent to which one is able to understand or comprehend accounting, both as a body of knowledge and as a process, from recording transactions to producing financial statements (Mardiasmo, 2016). The understanding of accounting referred to in this study is that a person is capable and skilled in accounting theory, capable and skilled in accounting practice, capable and skilled in applying it in the workplace, understands accounting in a broad context, is able to apply it in daily life, and is able to make accounting a habit in managing personal finances (Wi et al., 2021).

2.4. Accounting Information System

According to Hall (2011), an accounting information system is a framework that processes data and transactions to generate information valuable for the planning, control, and operation of a business. As noted by Mulyadi (2018), an accounting information system is a collection of records and reports organized in a manner that supplies the financial information required to support the management of a company.

The information generated by the Accounting Information System (AIS) must be highly precise and accurate (Siallagan, 2022). The provision of trustworthy, accurate, and accountable information will be made easier with the appropriate use of accounting information systems. This can enhance decision-making skills and generate excellent financial reports that can be shared with the public (Suardana et al., 2021).

2.5. Financial Statements

Ardiyos (2008) defines financial statements as information containing the financial records of a company in an accounting period that describes the company's performance. The delineation of financial statements as articulated by the Indonesian Institute of Accountants in the Indonesian Financial Accounting Standards (PSAK) 2012 No. 1 paragraph 10 proclaims that financial statements constitute a meticulously ordered exposition of an entity's fiscal position and pecuniary performance.

Pursuant to PSAK No. 1, the telos of financial statements is to furnish intelligence concerning a company's fiscal stance, its operative outcomes, and alterations therein, which bear utility for a heterogeneous assemblage of users in rendering economic determinations, whilst simultaneously manifesting management's custodianship over the deployment of resources entrusted to their charge. From this explication, it may be discerned that financial statements impart enlightenment regarding corporate performance, fiscal condition, and its vicissitudes, all of which are advantageous to disparate users in their deliberative processes.

2.6. The Quality of Financial Statements

Financial statements may attain elevated quality through the presence of a well-structured accounting system in conjunction with the erudition and adeptness of accounting personnel. Jonas and Blanchet (2000) explains that the quality of financial statements represents the ultimate culmination of the accounting process, serving as a synthesized compendium of a company's financial transactions.

According to Mulyani (2014), the quality of financial statements is the distribution of financial reports must show accurate and honest information. Financial statements are organized documents that encompass the financial position statements and transactions carried out by a reporting entity (Dzahabiyyah & Ardini, 2023). Each entity is required to report on the activities undertaken and the outcomes achieved during a reporting period in a systematic and structured way, benefiting the regional head accountable for the organization's administration, in line with the authority bestowed upon them, and supported by high-quality financial statements (Dzahabiyyah & Ardini, 2023).

2.7. System Application and Product

System Application and Product, better known as SAP, is a program for integrating all data management within a company. This system is based on Enterprise Resource Planning (ERP), enabling it to process management data across all divisions of a company. SAP (System Application and Product) is a software developed to support organizations in running their operational activities more efficiently and effectively.

SAP is useful for helping companies plan and carry out various daily activities, including those related to human resources or personnel data processing (Jannah et al., 2018). Companies have different needs, ranging from functional requirements, technical maturity, and risk tolerance, to budget and a number of other factors. SAP has designed a bottom-up solution, and SAP continues to develop and enhance its core product offerings, which give SAP a competitive edge (Jannah et al., 2018).

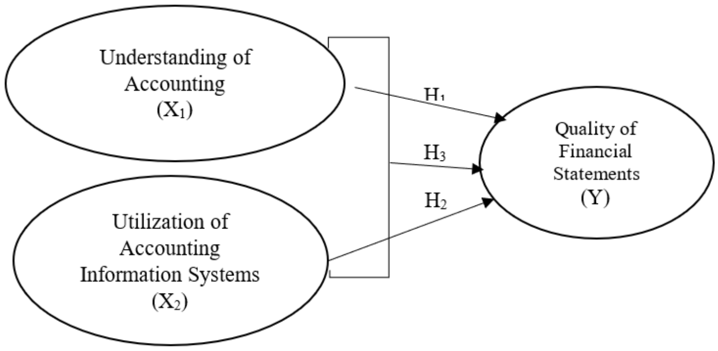

Figure 3. Conceptual Framework of Research

The statement that follows is the study's hypothesis, which is based on the research conceptual framework mentioned above:
H1: Understanding of accounting greatly enhances the quality of financial statements (X_1).
H2: The utilization of accounting information systems (X_2) greatly enhances the quality of financial statements (Y).
H3: understanding of accounting (X_1) and the utilization of accounting information systems (X_2) have a beneficial impact on the quality of financial statements (Y).

3. Methods

3.1. Research Design

This study employs an associative quantitative research design with the use of primary data. The design was chosen because the research aims to measure the relationship and influence between independent variables, namely Understanding of Accounting and Utilization of Accounting Information Systems, on the dependent variable, Financial Statement Quality (Pranata et al., 2020).

3.2. Population and Sample

The population in this study consists of employees directly involved in the preparation and management of financial statements at a 5-star resort in Bali. The sampling technique applied is saturated sampling, which means that all members of the population were included as respondents (Sugiyono, 2024). This technique ensures that the data collected accurately represent the entire population relevant to the research.

3.3. Types and Sources of Data

The study utilized primary data obtained through questionnaires distributed to respondents, while secondary data were collected from company records, documents, and relevant academic literature. The primary data were expressed as numerical scores based on the respondents' evaluations using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

3.4. Data Collection Technique

The data collection process was carried out using a structured questionnaire consisting of statements related to the three research variables: (1) Understanding of Accounting (X1), (2) Utilization of Accounting Information Systems (X2), and (3) Financial Statement Quality (Y). Prior to distribution, the questionnaire was tested for validity and reliability to ensure the instrument was appropriate for data collection.

3.5. Operational Definition of Variables

Data were analyzed using multiple linear regression, as this method allows for assessing the effect of more than one independent variable on a dependent variable (Ghozali, 2021). The analysis was conducted using SPSS version 26.0 through several stages. First, instrument testing was carried out by performing validity and reliability tests on the questionnaire to ensure the feasibility of the research instrument. Second, descriptive analysis was employed to present an overview of respondents' responses to each research variable. Third, classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were performed to confirm that the regression model met the required assumptions. Furthermore, hypothesis testing was undertaken using the t-test to evaluate the partial effect of each independent variable and the F-test to determine the simultaneous effect of both independent variables. Finally, the coefficient of determination (R^2) was calculated to measure how well the independent variables explained variations in the dependent variable. Through these analytical procedures, the findings obtained are ensured to be objective, reliable, and scientifically valid in explaining the influence of accounting comprehension and the utilization of accounting information systems on the quality of financial statements at a 5-star resort in Bali.

4. Results and Discussion

4.1. Research Results

4.1.1. Validity Test

In this particular research, hence the r table value was calculated to be 0.3610. The findings of the validity test indicate that each item's r value is more than or equal to the r table value (r value ≥ r table). Consequently, it can be said that every item in the study tool is dependable and valid for additional measurement.

4.1.2. Reliability Test

The test findings reveal that the Cronbach Alpha score for Understanding of Accounting (X1) stands at 0.957, signifying the acceptability and reliability of this variable. The second variable, utilization of accounting information systems (X2), displayed a Cronbach Alpha score of 0,956, further confirming a strong level of dependability. Moreover, the third variable quality of financial statements (Y), demonstrated a Cronbach Alpha score of 0.945, also meeting the acceptable criteria.

4.1.3. Descriptive Analysis

Descriptive analysis was conducted to provide an overview of respondents' perceptions regarding the variables studied. The results show that the variable of Financial Statement Quality (Y) obtained an average score of 3.50, which reflects a generally positive assessment from respondents and indicates that they are satisfied with the quality of the financial statements produced. Furthermore, the variable of Understanding of Accounting (X1) achieved the highest average score of 3.77, suggesting that respondents possess a good level of accounting comprehension that is relevant to the tasks and responsibilities assigned to them. Meanwhile, the variable of Utilization of Accounting Information Systems (X2) obtained an average score of 3.63, which signifies that respondents view the company's accounting information systems positively and believe that these systems have been effectively implemented in supporting financial management processes.

4.1.4. Classical Assumption Test

Table 1. Classical Assumption Test Results

Classical Assumption Test	Method/Indicator	Result	Criteria	Conclusion
Normality Test	One Sample Kolmogorov-Smirnov	Significance 0.200	> 0.05	Data is normally distributed, requirement met
Multicollinearity Test	Variance Inflation Factor (VIF)	1.895	< 10	Free of multicollinearity symptoms
	Tolerance	0.528	> 0.10	
Heteroscedasticity Test	Residual Scatterplot	Random pattern	Even residual distribution	No sign of heteroscedasticity

1) Normality Test

The normality, multicollinearity, and heteroscedasticity tests constitute the conventional assumption test:

a. The one-sample Kolmogorov–Smirnov assessment produced a test statistic of 0.088 with a significance level (Monte Carlo Sig. two-tailed) of 0.200. It is possible to conclude that the residual values have a normal distribution considering this significance value is higher than 0.05.

b. The data has dispersed along the diagonal line area and adheres to the histogram line pattern, according to the normalcy graph analysis of the P-P plot graph. The quality of financial statements represents the ultimate culmination of the accounting process, serving as a synthesized compendium of a company's financial transactions.

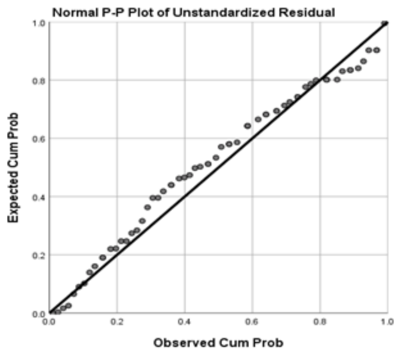

Figure 1. Normal Probability Plot Normality

2) Multicollinearity Test

The results of the multicollinearity test indicate that the relationship between variables X1 (Understanding of Accounting) and X2 (utilization of accounting information systems) has a Variance Inflation Factor (VIF) value of 1.895, which is below the critical threshold of 10. Moreover, the tolerance value for both variables is 0.528, exceeding the minimum requirement of 0.10. Therefore, it can be inferred from these findings at there is no issue of multicollinearity between variables X1 (Understanding of Accounting) and X2 (Utilization of accounting information systems) in the research model.

3) Heteroscedasticity Test

The heteroscedasticity test was conducted to ensure whether there are differences in residual variance in the regression model. The scatterplot results between standardized predicted values and residuals show points that are randomly scattered around the zero line without forming a specific pattern. This condition indicates that the residual variance is relatively constant, so the regression model does not experience heteroscedasticity. Thus, the assumption of homoscedasticity is fulfilled and regression analysis can be continued because the results can be considered valid and reliable.

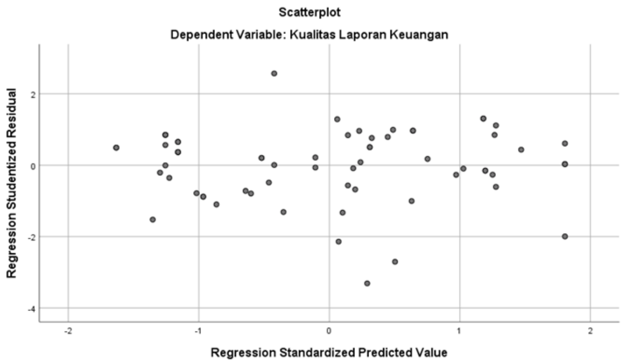

Figure 2. Heteroscedasticity Scatterplot

4.1.5. Hypothesis Test

1) Multiple Linear Regression Analysis Test

The formula that follows is the multiple regression equation that was generated:

$$\mathbf{Y = -0{,}614 + 0.399X_1 + 0{,}691X_2 + e}$$

The explanation that can be derived from the simple regression equation model obtained is:

a. Constant value = -0.614, indicating a constant result in financial statement quality when there are no variations caused by understanding of accounting and the utilization of accounting information systems.

b. The regression coefficient for understanding of accounting (b_1X_1) = 0.399, indicating a positive or direct effect of understanding of accounting (X_1) on financial statement quality (Y). This means that better understanding of accounting can improve financial statement quality.

c. A positive or immediate correlation between accounting information systems utilized (X_2) and financial statement quality (Y) as proven by the accounting information system utilization regression coefficient (b_2X_2) = 0.691. This suggests that improving the utilization of accounting information systems will enhance the quality of financial statements.

2) Coefficient of Determination Test (R^2)

The Adjusted R Square (R^2) value attained is 0.804, equivalent to 80.4%. From the determination analysis, this denotes that 80.4% of the variance in the financial statement quality variable is accounted for by the explanatory variables in this study, namely accounting comprehension (X1) and accounting system utilization (X2). The residual 19.6% is attributable to other factors beyond the scope of this investigation.

3) Significant Test Results for Individual Parameters (T-test)

a. The outcome of the test of variable X1 indicate that the quality of financial statements (Y) at a 5-Star Resort in Bali is positively and significantly impacted by their understanding of accounting (X1). These findings are predicated on a significance level of 0.002 ($p<0.05$) and the accounting regression coefficient (b1X1), which was found to be 0.399. Therefore, it is possible to accept the hypothesis. The conclusion of this hypothesis test suggests that this 5-Star Resort in Bali 's financial statements will be of higher quality if accounting is better understood.

b. The examination of variable X2 reveals that the quality of financial reports (Y) at a 5-Star Resort in Bali is positively and significantly influenced by the utilization of accounting information systems (X2). This is substantiated by the regression coefficient for system utilization (b2X2) valued at 0.691 with a significance level of 0.000 ($p < 0.05$). Consequently, the hypothesis is deemed acceptable. From these results, it may be inferred that the enhancement of accounting information system effectiveness corresponds to an improvement in the quality of financial statements at this 5-Star Resort in Bali.

4) Simultaneous Significance Test Results (F Statistical Test)

The findings indicate that the quality of financial statements (Y) is significantly influenced by both accounting comprehension (X1) and the utilization of accounting information systems (X2). The significance value obtained is 0.000 ($p < 0.05$), thereby validating the theory. These results imply that greater accounting knowledge and more effective use of accounting information systems lead to improvements in the quality of financial statements.

4.2. Discussion

4.2.1. The Effect of Understanding of Accounting on the Quality of Financial Statements at A 5-Star Resort in Bali

The partial significance T-test results reveal that the quality of financial statements (Y) at a 5-Star Resort in Bali is positively and significantly influenced by accounting comprehension (X1). This conclusion is supported by the regression coefficient for accounting comprehension (b1X1), which is 0.399 with a significance level of 0.002 ($p < 0.05$). Accordingly, the theory is validated. Furthermore, the correlation test indicates a significant positive association, showing that the quality of financial statements at a 5-Star Resort in Bali improves in parallel with enhanced accounting understanding.

These data results align with agency theory, which states that the presentation of high-quality financial statements can minimize information asymmetry between management and shareholders, as financial statements serve as a means of communicating financial information to external parties of the company (Dewi et al., 2023). If managers have good Understanding of Accounting, they will prepare financial statements that are honest, transparent, and compliant with standards (Nurhikmah et al., 2024). Conversely, if Accounting comprehension is low, managers must pay close attention to ensuring that employees involved in such activities understand and comprehend how accounting processes and procedures are done in accordance with applicable regulations (Nurhikmah et al., 2024).

The outcomes of this study are consistent with those of a study conducted by (Indrawan & Dewi, 2022), which shows that the quality of financial reports in BUMDES throughout Jembrana Regency is highly impacted by the variable of accounting understanding. This illustrates how accounting knowledge and the caliber of financial reports are strongly correlated. Furthermore, study by (Andriansyah et al., 2022) indicates that the quality of financial statements is partially influenced by the understanding of accounting.

4.2.2. The Effect of Accounting Information System Utilization on Financial Statement Quality at A 5-Star Resort in Bali

The partial significance T-test results indicate that the quality of financial reports (Y) at a 5-Star Resort in Bali is positively and significantly influenced by the utilization of accounting information systems (X2). This is evidenced by the regression coefficient for system utilization (b2X2), measured at 0.691 with a significance value of 0.000 ($p < 0.05$). Hence, the theory is validated. The correlation test further confirms a positive and significant relationship between the quality of financial statements at a 5-Star Resort in Bali and the effectiveness of the accounting information system. These findings lend support to the Decision-Usefulness Theory, emphasizing that the needs of financial statement users must be carefully considered in the presentation of accounting information (Muhammaddin et al., 2024).

The criteria for assessing the quality of accounting data that supports decision-making are laid out by the Decision-Usefulness Theory. in relation to this hypothesis, accounting information systems offer crucial assistance for accounting duties related to financial statement preparation. The efficient usage of the Accounting Information System (AIS), as defined by Sofyan (2016) is vital for producing high-quality financial statements. Ahmad (2008) asserts that leveraging information technology can lead to the generation of effective financial statements, facilitating a swift and precise information delivery process. Utilizing the SAP (System Application Product in Data Processing) system guarantees that company SOPs (Standard Operational Procedures) are executed correctly. Additionally, the monitoring and controlling functions within each division of the company can be performed consistently without the need for excessive resource deployment.

The results of this study align with the findings of Lestari and Dewi (2020), which demonstrate that the utilization of accounting information systems enhances the quality of financial reports at the Badung Regency BPKAD, indicating that greater system utilization corresponds to higher report quality. Similarly, research by Wiratama and Andayani (2022) affirms that decision-usefulness theory underscores the role of accounting information systems in supporting accounting functions within the preparation of financial reports.

4.2.3. The Effect of Understanding of Accounting and Utilization of Accounting Information Systems on the Quality of Financial Statements at A 5-Star Resort in Bali

The results of the simultaneous significance test (F-test) reveal that accounting understanding (X1) and the use of accounting information systems (X2) collectively exert a positive and significant influence on the overall quality of financial reports (Y) at the 5-Star Resort in Bali. This conclusion is supported by the F-test outcome, which produced a significance value of 0.000 ($p<0.05$). Consequently, the proposed theory is accepted. There is a positive and significant effect, based upon the results of the simultaneous significance test (F-statistic test).

This hypothesis test result implies that the quality of financial statements at a 5-Star Resort in Bali will increase in proportion to the level of accounting understanding as well as accounting information system utilization. These data results are relevant to agency theory as they explain the importance of understanding and utilizing systems to enhance accountability and transparency in financial reporting. Good Understanding of Accounting by management or financial staff helps reduce information asymmetry between agents and principals. The caliber of financial reporting is elevated and agency relations are reinforced through the deployment of accounting information systems (AIS), which function as instruments for generating precise, germane, and dependable information.

The relationship that individual comprehension and the value of information for decision-making, in addition to systemic factors, influence the quality of financial reports is also supported by the utility-decision theory. Good financial report quality is achieved when staff have a strong understanding of accounting and can utilize AIS optimally. The aim is for the reports to be useful for internal and external users in making appropriate decisions.

The end result of this research study are in alignment with a study by Indrawan and Dewi (2022), which demonstrates that internal oversight, apprehension of accounting precepts, and the employment of accounting information systems have each exerted an influence on the caliber of financial statements within BUMDes throughout Jembrana Regency. As an additional illustration, research by Riyadi (2020) avers that both erudition in accounting and the deployment of accounting information systems exert an effect on the comprehensive caliber of financial reports.

5. Conclusion

The results of this study show that accounting understanding and the application of accounting information systems have a significant effect on the quality of financial reports at five-star hotels in Bali. The practical impact of this finding is increased accuracy, transparency, and consistency of financial reports so as to minimize the potential for recording errors and data manipulation. Quality financial reports not only become the basis for more appropriate decision-making for management, but also strengthen the company's credibility in the eyes of investors, regulators, and business partners. Thus, the integration between human resource capabilities in accounting and the utilization of information technology has proven capable of supporting better and more sustainable financial governance.

Based on these results, the recommendation that can be given is for companies to continuously improve their human resource capacity through accounting training and certification, and to continue optimizing accounting information systems in accordance with technological developments and operational needs. The strategic implication is that companies can strengthen governance and improve financial management efficiency, which ultimately provides competitive advantages in the increasingly competitive hospitality industry. In addition, this research has academic implications, namely confirming that the quality of financial reports is not only determined by technical procedures, but also by individual ability to understand accounting concepts and the effectiveness of the information systems used. This expands the accounting and management literature by emphasizing the importance of synergy between human factors and technology in creating reliable, relevant, and valuable financial reports for decision-making.

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