

Reviewer Report PJMS

Paper: INTEGRATING PEOPLE AND TECHNOLOGY IN ACCRUAL ACCOUNTING MANAGEMENT TO SUPPORT QUALITY FINANCIAL REPORTING

Authors: **Hayat A., Akhmad B.A., Budiman A., Rajjani I.***

*Lambung Mangkurat University, Banjarmasin, Indonesia

No.	Comment	Correction Made
1.	Please make the title more compact related to accounting not repeating the same terms	The title is changed into INTEGRATING PEOPLE AND TECHNOLOGY IN ACCRUAL ACCOUNTING MANAGEMENT TO SUPPORT QUALITY FINANCIAL REPORTING
2.	Add more relation of the study novelty to accounting Present more info on results related to management	<p>The following is added: Since official utilisation of the accrual model would not instantly generate ultimate yield, there is a necessity to examine the readiness of the Indonesian infrastructures in terms of human and technology in adopting accrual accounting as an element included in reformation model. Nowadays, the practice of accrual accounting in Indonesia has been for five years. However, Supreme Audit Body of Indonesia announced, only a few numbers of local governments have been successful in preparing compliant financial statements, and only a few local governments earn unqualified opinion (Fahmid et al.,2020). This opinion denotes that the financial information has been prepared in line with the typical procedures applied for government agencies (Setyawan & Gamayuni, 2020). Indonesia, as a newly developed country, is technologically sufficient and well-prepared for adopting high technology in public and business organisations. However, many implementation of accounting technology in Indonesia has not been acknowledged to the level and effect comparable to developed countries (Winarno & Putra, 2020).</p> <p>This is the impact of the Indonesian public sector apparatus preferring to work conventionally instead ofoperating information-based technology (Sarbaini et al., 2019).</p>
3.	Some more keyword related to accounting	The keywords become: accrual accounting, public sector accounting, accounting reform
4.	Study motivation should lead to present the study aim based on this background	The following is added: Lately, Indonesian public sectors are encouraged for improving effectiveness and efficiency by innovating both in technology and management (Rajjani & Norain, 2019). The swift

		<p>advance of technology has led to several implementations of effective and efficient e-based management practices (Urban and Joubert, 2017; Wróblewski et al., 2018; Ślusarczyk & Haque, 2019; Manczak et al., 2019) in public sectors. The transformations then occur in several aspects, and one of them is the financial administration system which unavoidably affects the employment relationship (Akhmad et al., 2020; Maric, 2020). Since the conventional cash accounting model could not give the demanded financial data quality (Stefanescu, 2020), the reformation in Indonesia public sector must amend bookkeeping rehearses. Hence, it is pronounced that the public authority both at central and local territory, must implement the accrual based in accounting model from the 2015 fiscal year.</p>
5.	<p>Please reconsider seriously as the hypothesis should be more relates to the literature review. It could be better to consider how organization that develop accrual accounting has an impact on qualified financial reporting.</p>	<p>The change has been made: The hypotheses are:</p> <ol style="list-style-type: none"> 1. Organizations that develop accrual accounting ability are very likely successful in implementing accrual accounting reflected in qualified financial reporting. 2. Organizations that apply technology in accrual accounting are very likely successful in implementing accrual accounting reflected in qualified financial reporting. 3. Due to still in process of developing the ability and the technology, accrual accounting will not affect the quality of financial reporting.
6.	<p>Add some more practical recommendations</p>	<p>The addition: The challenge to the accrual-based system is obstruction from the individuals who are contented with old propensities and practices. Thus, change requires substantial political assistance and leadership. If the issue of representatives preparing, human resources, professional bookkeeping, experience with innovation and change the executives' framework are not rearranged, the selection of the accrual accounting system would confront more complicated issues. There is a critical need to improve the correspondence procedure concerning the appointment of accrual-based course together with the redesign of training and workshops.</p>

August, 21. 20210

Head of Editor

Prof. Sebastian Kot, General Director of GEG-IRP, Zetochowa University of Technology;
Economics Faculty, Poland

Thank you very much for the valuable comments the deficiencies our manuscripts. We have contacted the Polish Journal of Management Studies to correct spelling, grammar, punctuation and word usage errors as much two time (red color)

best regards

Sincerely,

Dr. Atma Hayat
Faculty of Economics and Business
Lambung Mangkurat University
Banjarmasin, South Kalimantan
INDONESIA 70123
Email: ahayat@ulm.ac.id

