

Submission Acknowledgement

PJMS <pjms-office@adm.pcz.pl>

Thurs, July 30, 2020 at 9:00

To: Atma Hayat <ahayat@ulm.ac.id>,
Bachruddin Ali Akhmad <Bachruddin_aliakhmad@ulm.ac.id>,
Arief Budiman <arief.budiman@ulm.ac.id>,
Ismi Rajiani <rajiani@ulm.ac.id>

Dear Authors

Thank you for submitting the manuscript, "INTEGRATING PEOPLE AND TECHNOLOGY IN ACCRUAL ACCOUNTING MANAGEMENT TO SUPPORT QUALITY FINANCIAL REPORTING" to Polish Journal of Management Studies (PJMS).

In the future please, if you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

With very best wishes

Yours faithfully,

Mariusz Sroka, PhD
PJMS Secretary Manager

Editor Decision on - Minor Revisions required

PJMS<pjms-office@adm.pcz.pl>

Mon, August 23, 2020 at 11:00

To: Atma Hayat<ahayat@ulm.ac.id>,
Bachruddin Ali Akhmad <Bachruddin_aliakhmad@ulm.ac.id>,
Arief Budiman<arief.budiman@ulm.ac.id>,
Ismi Rajiani<rajiani@ulm.ac.id>

Dear Authors,

We have reached a decision regarding your submission to ' Polish Journal of Management Studies' (PJMS) "INTEGRATING PEOPLE AND TECHNOLOGY IN ACCRUAL ACCOUNTING MANAGEMENT TO SUPPORT QUALITY FINANCIAL REPORTING".

Our decision is: **(MINOR) REVISIONS REQUIRED.**

Please find the following reviews attached: 1) The title of the paper is more compact. 2) the novelty of the study. 3) Keyword to accounting field. 4) Study motivation that is related to the study aims. 5) Minor changes to hypothesis related to the literature review. 6) Please add more practical recommendation for this paper.

Please respond to the comments made by the reviewer in a point-by-point manner and upload your response as a Word or PDF document. We would appreciate it if you could submit us the updated version of your article between three and four weeks from now. Please ensure that you do not forget: 1) If you could please answer all of the reviewers' comments by providing us the statement, we would really appreciate it. 2) Please provide us your consent to publish your article (copyright transfer), because if we do not have it, we will be unable to comply with the law in Poland, which states that we must have it in order to publish your work. 3) Please make sure that your name is prominently shown on the first page of the amended version of the article, that the submission date and the revision date are both filled in (the revision date should be the day on which you return the changed article to us), and that the biographical information in the Authors' Box at the bottom of the article is included. Make sure you use our template.

With the warmest of regards,

Mariusz Sroka, PhD
PJMS Secretary Manager

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., Rajiani I.***

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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 of operating 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	<p>The following is added: Lately, Indonesian public sectors are encouraged for improving effectiveness and efficiency by innovating both in technology and management (Rajiani & Norain, 2019). The swift 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</p>

		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.
5.	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.	The change has been made: The hypotheses are: 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.	Add some more practical recommendations	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.

Article Published

PJMS<pjms-office@adm.pcz.pl>

Fri, Oct 10, 2020 at 8:15

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Arief Budiman<arief.budiman@ulm.ac.id>,
Ismi Rajiani<rajiani@ulm.ac.id>

Dear Authors

We are pleased to inform you that we have just published your article in the 22nd issue of the Polish Journal of Management Studies.

Thus, let us thank you for your co-operation.

We hope you will be so kind to promote our journal contents in your future scientific work and in your scientific environment.

We encourage you and your colleagues to publish future papers in our journal as well.

Please, find the link to your article below:

<https://pjms.zim.pcz.pl/resources/html/article/details?id=211687>

Yours faithfully,

Mariusz Sroka, PhDPJMS Secretary Manager



Letter of Acceptance

I am pleased to inform that after peer review process, the paper:

‘INTEGRATING PEOPLE AND TECHNOLOGY IN ACCRUAL
ACCOUNTING MANAGEMENT TO SUPPORT QUALITY
FINANCIAL REPORTING’

Hayat A., Akhmad B. A., Budiman A., Rajiani I.

written by

has been accepted for publication in volume 22, 2020

Polish Journal of Management Studies

Polish Journal of Management Studies

THEME EDITOR

Prof. Sebastian Kot, PhD Eng.