Al-Kharaj: Journal of Islamic Economic and Business
Volume 8 (1), 2026
P-ISSN: 2686-262X; E-ISSN: 2685-9300

The influence of accountant competence and accounting applications on the quality of financial reports which impacts the determination of tax payment values

Teddy Hardadi[1], Ida Rosnidah[2] Irwan Sutirman[3]
[123]PascaSarjana Universitas Swadaya Gunung Jati (UGJ)
Email: teddyhardadi00@gmail.com, idarosnidah@gmail.com, irwan.sutirman@ugj.ac.id

Keywords:
Accountant competence, accounting applications, financial report quality, tax payment determination, tax compliance

Abstract
The quality of financial reports plays a crucial role in ensuring accurate and fair determination of tax payment values. This study aims to analyze the influence of accountant competence and the use of accounting applications on the quality of financial reports and their subsequent impact on tax payment determination. Accountant competence is reflected in technical skills, professional knowledge, and compliance with accounting standards, while accounting applications are viewed as tools that support accuracy, efficiency, and consistency in financial data processing. This research employs a quantitative approach by examining the relationships between accountant competence, accounting applications, financial report quality, and tax payment values. The findings indicate that higher accountant competence and effective utilization of accounting applications contribute positively to the quality of financial reports. Improved financial report quality, in turn, enhances the reliability of tax calculations and supports proper tax payment determination. These results highlight the importance of continuous professional development for accountants and the adoption of reliable accounting applications to strengthen financial reporting and taxation processes. This study is expected to provide practical insights for organizations, policymakers, and tax authorities in improving financial reporting quality and tax compliance.

INTRODUCTION

Amidst ever-increasing business competition, companies are required to provide accurate, transparent, and accountable financial information. Financial statements are an official representation of an entity's financial position, used by various parties, such as management, investors, auditors, and government agencies. One of their primary purposes is to serve as a reference for calculating tax liabilities. However, the quality of financial statements is largely determined by the expertise of the human resources who prepare them, namely accountants, as well as the support of information technology, such as accounting software.

The Statement of Financial Accounting Standards (PSAK) defines financial statements as reports that present information about the financial position, performance, and cash flow of an entity. These reports are prepared to provide users with information relevant to economic decision-making. According to Warren, Reeve, and Duchac (2018), financial statements are information summarized from accounting records used to describe the performance and financial position of an entity at a specific point in time. Therefore, high-quality financial statements serve as the primary basis for economic decision-making, including determining tax liabilities. The quality of financial statements is strongly influenced by the professional skills of accountants and the use of technology through accounting applications. These two aspects play a crucial role in producing reports that comply with applicable accounting standards and tax regulations in determining the tax payments to be made. Tax determination is the process by which taxpayers, both individual and corporate, calculate and pay taxes based on their calculations based on tax regulations, regardless of the existence of a tax assessment letter. Several experts and authors have studied and discussed this topic in depth. Some of them explain the concept through various books and publications on the quality of financial reports: Kieso, Weygandt, and Warfield (1974) discuss various aspects of financial report quality, including relevance, reliability, and clarity of information. They emphasize the importance of presenting accurate and useful information for stakeholders. Mulyadi (2016) also elaborates on the quality of financial reports and the factors that influence them. He discusses the concepts of reliability, relevance, and completeness of information in financial reports.

Previous research by Muhammad Fakhri (2020) stated that Human Resources (HR) competency has a positive and significant effect on the quality of financial reports. This means that the higher the HR competency, the better the quality of the financial reports produced. However, from this finding, it is recommended to continue improving HR competency through education, training, technical guidance, functional position development, and formal education. This effort is important so that the prepared financial reports can meet qualitative characteristics and present quality information. Then, it was also explained by another previous study by Destipa Imelia (2020) that simultaneously the variables of HR Competence, Budget Preparation Participation, Information Technology Utilization, and Government Internal Control Systems have a significant effect on the quality of financial reports. However, partially it was found that HR Competence did not have a significant effect on the quality of financial reports, Participation in budget preparation also did not show a significant effect, Utilization of information technology had a positive and significant effect on the quality of financial reports, Internal control systems did not have a significant effect on the quality of financial reports. Thus, it can be concluded that of the four variables studied, only the utilization of information technology significantly contributed positively to improving the quality of financial reports. A similar sentiment was expressed by previous researcher Ni Made Novi Cahyanti (2024) that human resource competency and accounting understanding have a positive effect on the quality of financial reports, and accounting understanding has a positive effect on the quality of financial reports. A similar sentiment was also expressed by previous researcher Helga Nuri Honesty (2024) that of the three factors analyzed: financial stability, external pressure, and audit quality, only external pressure has been shown to have a significant positive effect on financial report fraud. This means that the greater the external pressure faced by a company (for example from investors, regulators, or the market), the higher the likelihood of the company manipulating its financial reports. Meanwhile, financial stability and audit quality did not show a significant effect on financial report fraud. This finding indicates that external environmental pressure is a major factor that needs to be monitored in efforts to prevent fraud in the sector. Another similar sentiment was expressed by previous researcher Nurkholik (2019) who explained that the results of the study indicate that the location of fraud is by presenting financial reports for tax purposes that do not correspond to the actual situation. This method is done by exploiting the weaknesses of the self-assessment system due to the still limited technology applied in the tax sector, also influenced by the unwillingness to comply with paying taxes. And when linked to the fraud triangle theory due to the existence of opportunity, justification. Furthermore, previous researcher Nurul Wahida (2024) also explained that duplicate financial statements are a concrete form of tax avoidance practices that are detrimental to the state.

Taxpayers intentionally create two versions of financial statements, where one is used as the basis for tax reporting to minimize the amount of tax payable. Motivations behind this action include reluctance to pay taxes, the company's capital not yet returned, and the desire to avoid tax audits. Then, another previous researcher, Hafiez Sofyani (2017) also explained that from the findings presented, it is important for accountants to receive character education related to the instillation of religious values and other moral values, such as the noble values in Indonesian culture, so that they can become more ethical and honest accountants. Furthermore, the existence of loopholes in the law triggers the manipulation of financial statements for tax avoidance purposes to be frequently carried out by accountants who are aware of these loopholes. Based on these findings, it is important to tighten standards in tax accounting regulations to mitigate the practice of fiscal reconciliation of financial reports that leads to the practice of manipulating financial reports to avoid taxes. Therefore, this study aims to evaluate the extent to which the role of accountant competence and accounting applications influence the quality of financial reports, as well as their impact on determining the amount of tax to be paid.

METHODS

The method used in this research is a quantitative method with an explanatory approach. According to Abdullah (2022; 1), Quantitative research is defined as a systematic investigation of phenomena by collecting measurable data using statistical, mathematical, or computational techniques. Quantitative methods as stated by Sugiyono (2018; 14), research methods based on the philosophy of positivism, are used to research certain populations/samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical with the aim of testing predetermined hypotheses. It is also explained according to Emzir (2009; 28), a quantitative approach is an approach that primarily uses a postpositivist paradigm in developing science (such as thinking about cause and effect, reduction to variables, hypotheses and specific questions using measurement and observation and theory testing), using research strategies such as experiments and surveys that require statistical data.

The research instrument was compiled based on indicators for each variable described in the theoretical study and tested for validity and reliability before analysis. The data analysis techniques used were multiple linear regression and path analysis to determine the direct and indirect effects of variables.

RESULTS AND DISCUSSION

The Influence of Accounting Competence on Financial Reports

Based on statistical results, the coefficient of determination indicating the magnitude of the influence of Accountant Competence is 0.454, indicating that every 1-unit increase in Accountant Competence will increase the quality of Financial Reports by 0.454 units, assuming other variables remain constant.

Accounting competence has a significant impact on the quality of financial reports produced by an organization or company. Accounting competence encompasses an accountant's ability, knowledge, and skills in understanding accounting principles, applying applicable accounting standards, and properly managing the financial recording and reporting process. Accountants with high competence will be able to prepare accurate, relevant, and reliable financial reports, so that the information presented can be used as a basis for informed decision-making by management and external parties such as investors and creditors. Conversely, a lack of accounting competence can lead to errors in recording transactions, data presentation that does not comply with standards, and even potential irregularities in financial reporting. Furthermore, accounting competence also influences the ability to use modern accounting technology such as financial information applications and systems, which are increasingly needed in today's digital age. Thus, the higher the accounting competency of an accountant or financial staff, the better the quality, reliability, and timeliness of the financial reports produced by the company.

Accounting competency refers to the technical and non-technical abilities possessed by accounting personnel in processing, presenting, and interpreting financial information (Mukhlizul & Fauziati: 2016). This competency encompasses relevant knowledge, skills, experience, and professional behavior (Yosep: 2016). The quality of financial reports is significantly influenced by the competency of accountants and auditors, as competency determines the accuracy, reliability, and relevance of the information presented (Maisyarah et al.: 2024). Accounting competency directly impacts the quality of financial reports through several mechanisms. First, competent personnel are better able to understand applicable accounting standards and apply them appropriately, thereby minimizing the potential for errors or manipulation (Widyatama & Rusamawan: 2022). Second, competence also supports a good internal control system, because competent employees tend to carry out control procedures correctly, which ultimately increases the reliability of financial reports (Husin et al.: 2021). Furthermore, in the context of human resources, accounting HR competence plays an important role in the use of accounting information systems. Research shows that HR competence influences the quality of financial reports through a good accounting system (Saputra et al.: 2021). In other words, accounting competence is not only an individual's ability but also the ability to operate and manage accounting information systems effectively. In addition, research in the MSME sector shows that accounting HR competency has a positive influence on the quality of financial reports of small and medium enterprises (Nugroho et al.: 2023). However, in several studies it was found that other variables such as organizational characteristics or control techniques can also moderate the influence of competency (Nugroho et al.: 2023). However, there are also studies that show that competency alone is not enough without being supported by organizational culture, professionalism, and an adequate control system. For example, high auditor competency will be more optimal in producing quality financial reports if supported by a supportive organizational culture and an effective internal control system (Widyatama & Rusamawan: 2022).

Theoretically, internal control frameworks such as those of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) emphasize that organizations must "maintain individuals competent in financial reporting" as one of its principles (Hamdi & Fauziati: 2016). This demonstrates that accounting competence is not merely an ideal but a core element of credible financial reporting governance. Therefore, it can be concluded that accounting competence is a key factor influencing the quality of financial reports. Therefore, organizations should ensure that accounting and auditing personnel have an adequate level of competence through training, certification, professional experience, and the maintenance of an adequate internal control system.

Accounting competence can be viewed as an independent variable that influences the quality of financial reports, which is the dependent variable, through several mediating and moderating mechanisms such as accounting information systems, internal controls, and information technology. For example, accountant competence contributes to the use of sound accounting systems, which ultimately improves the quality of financial reports. This is supported by research that found that system user competence and internal controls improve the quality of accounting systems, which in turn impacts the quality of data and financial reports (Rapina & Mustamin: 2024, Maranatha Journals). Furthermore, competence can also interact with other factors such as professional ethics, organizational culture, or workload, moderating the effectiveness of competence in improving financial report quality (Lamuda: 2021, Neliti). Thus, the relationship between accounting competence and financial report quality is not purely linear, but rather depends on internal and external reinforcing factors within the organization. Within the conceptual framework, accounting competence acts as an independent variable encompassing technical knowledge, skills, certifications, and experience. This variable can influence mediating variables such as accounting information systems, internal controls, and the use of information technology, which ultimately impact the dependent variable, namely the quality of accurate, timely, relevant, and reliable financial reports.

Conversely, moderating variables such as organizational culture, professional ethics, workload, and company characteristics can strengthen or weaken the relationship between accounting competence and financial report quality. In the context of the evolving digital era, accounting competencies are no longer limited to conventional technical skills but must also encompass digital literacy and data analysis skills. Research shows that Generation Z accountants need digital literacy, data analytics skills, and the ability to work across professions to meet the needs of the modern accounting industry (Firdaus & Furqorina, 2024). This implies that expanded competencies, including mastery of information and communication technology (ICT), are crucial for preparing financial reports quickly, accurately, and relevantly to meet stakeholder needs.

Internal accountant competencies also play a crucial role in ensuring the quality of an organization's financial reports. Research by Yuniarti & Ling (2017, ScitePress) found that internal accountant competency and certification have a significant positive effect on the quality of financial report information, with information technology as a mediating variable. Thus, internal accountant competencies encompass not only traditional accounting skills but also the ability to utilize technology and consistently apply accounting standards to produce reliable and transparent financial reports.

The influence of competency on financial report quality will be even stronger if supported by an adequate internal control system. Rapina & Mustamin's (2024, Maranatha Journals) research found that system user competence and internal control together improve the quality of accounting information systems, which in turn improves the quality of financial data. This finding suggests that competence must be balanced with an effective control environment for financial reporting to accurately reflect the company's economic condition.

The influence of accounting applications on determining tax payment values

Based on statistical results: Accounting Application (X_2) does not have a significant effect on Y ($t = -1.427$, $p > 0.05$). The partial hypothesis for X_2 is rejected.

Accounting applications can be said to have no effect on determining tax payments through the quality of financial reports if other supporting factors are not functioning optimally. Although accounting applications can generate financial reports automatically, the results still depend on the accuracy of the input data and the user's competence in operating them. If recorded transaction data is incomplete, misclassified, or does not reflect the actual financial condition, the resulting financial reports will be of poor quality and cannot serve as an appropriate basis for determining the amount of tax payable. Furthermore, in practice, tax authorities often determine tax payments based on audit results and supporting documents, rather than solely on the company's financial reports. Accounting applications will also have no significant impact if the system is not integrated with the tax system or if the financial reports are used only for internal purposes, not for tax compliance. Therefore, although accounting applications have the potential to improve the quality of financial reports, their impact on determining tax payments may be insignificant if they are not accompanied by the use of valid data, a good understanding of accounting, and the effective use of financial reports in the tax process.

The Influence of Financial Reports on Determining Tax Payment Values

Based on statistical results: Financial Report Quality (Z) has a significant positive effect on Y ($t = 5.581$, $p < 0.01$), indicating its important role as a mediator.

Financial reports have a significant impact on determining a company's tax payments. This is because financial reports are the primary source of data used to calculate the amount of taxes payable, such as Income Tax (PPh) and Value Added Tax (VAT). Financial reports that are prepared correctly, accurately, and in accordance with accounting standards will accurately reflect the company's financial condition, including the amount of revenue, expenses, and profit that form the basis for tax calculations. If financial reports are well prepared, tax payments can be determined precisely in accordance with applicable tax regulations. Conversely, if financial reports are inaccurate or contain errors, this can lead to incorrect tax calculations, such as overpayments or underpayments, which can result in administrative sanctions from the tax authorities. Furthermore, transparent and complete financial reports also facilitate the tax audit process (tax audit) and strengthen corporate compliance with tax regulations. Therefore, high-quality financial reports play a crucial role in ensuring that tax payments are determined correctly, fairly, and based on reliable financial data. Financial reports are a crucial source of information for tax authorities in determining an entity's tax obligations (Hakim et al., 2019). In the context of Value Added Tax (VAT), tax collection by government treasurers can impact the VAT payable account in a company's financial statements (Hakim et al., 2019). Research by Hakim et al. (2019) shows that VAT collection by government treasurers impacts the VAT payable account in PT. UGM Samator Pendidikan's financial statements, particularly in the balance sheet. Furthermore, accounting treatment for VAT, including input and output taxes, as well as sales returns, also impacts the presentation of a company's financial statements (Melatnebar & Melyanah, 2020). Melatnebar and Melyanah (2020) emphasize the importance of VAT accounting presentation in accordance with the provisions of the VAT Law and Financial Accounting Standards to ensure the accuracy of financial statements. Furthermore, research by Hartanti et al. (2019) shows a strong, positive, and significant relationship between VAT and tax revenue. This indicates that accurate and transparent financial reporting can increase tax revenue through VAT, which in turn influences the determination of tax payments.

In practice, transparency in financial reporting can reduce tax avoidance and increase company value (Safitri & Sari, 2020). Safitri and Sari (2020) found that companies with high transparency tend to have lower levels of tax avoidance, which has a positive impact on company value.

Thus, accurate, transparent financial reports that comply with accounting and taxation standards play a crucial role in determining tax payments. Therefore, companies need to ensure that their financial reports reflect their true financial condition and comply with applicable tax regulations.

The influence of accounting competence on the determination of tax payment values through the quality of financial reports

Based on statistical results Based on statistical results The indirect effect of $X_1 \rightarrow Z \rightarrow Y$ is significant because Z_sobel > 1.96 → The quality of financial reports mediates the influence of accountant competence on the determination of tax payment values.

Accounting competence plays a crucial role in determining the quality of an entity's financial reports (Suryanto, 2020). This competence encompasses a deep understanding and skill in applying applicable accounting standards, resulting in accurate and transparent financial reports (Pratama & Yuliana, 2019). High-quality financial reports enable tax authorities to accurately assess an entity's tax liabilities (Hidayati & Suryani, 2021). Therefore, financial reports serve as an intervening variable in the relationship between accounting competence and tax payment determination (Nugroho & Sari, 2022).

Well-prepared financial reports in accordance with accounting standards can assist tax authorities in determining tax liabilities more accurately (Hidayati & Suryani, 2021). Therefore, high accounting competency can contribute to the determination of the correct tax payment amount through well-prepared financial reports (Suryanto, 2020). Improving accounting competency among accounting professionals is crucial for improving the quality of financial reports and supporting the determination of the correct tax payment amount (Pratama & Yuliana, 2019).

The Influence of Accounting Applications on Determining Tax Payment Values through the quality of financial reports

Based on the statistical results, the indirect effect of $X_2 \rightarrow Z \rightarrow Y$ is also significant → Financial Report Quality mediates the influence of Accounting Applications on Determining Tax Payment Values.

Accounting applications significantly influence tax payment determination by improving the quality of the financial reports they produce. Using accounting applications, the recording and processing of financial data is automated, systematic, and integrated. This results in more accurate, relevant, and reliable financial reports, as the applications minimize human error and ensure every transaction is recorded in accordance with applicable accounting principles and standards.

The quality of financial reports is a crucial factor in determining tax payments, as they serve as the basis for calculating the amount of taxes payable, such as Income Tax (PPh) and Value Added Tax (VAT). With accurate financial reports, companies can accurately determine tax rates based on their financial situation, thereby avoiding the risk of underpayment or overpayment. Furthermore, many modern accounting applications offer tax-specific features, such as automatic tax calculations, tax report generation, and integration with the Directorate General of Taxes system. These features help improve transparency and corporate compliance with tax regulations. Therefore, the use of accounting applications not only improves the quality of financial reports but also directly contributes to more accurate, efficient, and regulatory-compliant tax payments.

Accounting applications play a crucial role in improving efficiency and accuracy in preparing financial reports (Suryanto, 2020). Using appropriate accounting software can reduce human error and speed up the transaction recording process (Pratama & Yuliana, 2019). Thus, accounting applications contribute to improving the quality of the resulting financial reports (Hidayati & Suryani, 2021).

High-quality financial reports reflect relevant, reliable, and timely information, which is highly sought after by stakeholders (Nugroho & Sari, 2022). Effective accounting applications can produce financial reports that meet these criteria, thereby increasing corporate transparency and accountability (Suryanto, 2020). This, in turn, can increase investor and creditor confidence in the company (Pratama & Yuliana, 2019). Furthermore, the use of accounting applications also simplifies the audit and financial monitoring process, as the resulting data is more structured and easily accessible (Hidayati & Suryani, 2021). Thus, accounting applications not only improve operational efficiency but also contribute to improving the overall quality of financial reports (Nugroho & Sari, 2022).

High-quality financial reports are crucial in the process of determining tax payments (Suryanto, 2020). Accurate and reliable information in financial reports enables tax authorities to accurately assess an entity's tax liabilities (Pratama & Yuliana, 2019). Therefore, effective accounting applications can influence tax payment determination by improving the quality of financial reports (Hidayati & Suryani, 2021).

DISCUSSION

In the first stage, a regression analysis was conducted to determine the effect of Accountant Competence (X_1) and Accounting Application (X_2) on Financial Report Quality (Z). This model was used to test the direct relationship between X_1 and X_2 and the mediating variable (Z).
Regression Equation 1 (Effect of X_1 and X_2 on Z),*(Dependent Variable: Quality of Financial Reports)*

Table 1. Results of Multiple Linear Regression Analysis 1

Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Say.
(Constant)	6.716	3.108	–	2.161	0.035
Accountant Competence (X_1)	0.454	0.150	0.383	3.019	0.004
Accounting Application (X_2)	0.439	0.127	0.439	3.456	0.001

Based on the results in Table 4.14, the following regression equation is obtained:

$$Z = 6.716 + 0.454X1 + 0.439X2Z$$

From the equation above it can be interpreted that:

1. The constant value of 6.716 indicates that if the variables Accountant Competence (X_1) and Accounting Application (X_2) are considered constant (zero value), then the Quality of Financial Reports (Z) has a value of 6.716 units.
2. The regression coefficient for Accountant Competence of 0.454 indicates that every 1 unit increase in the Accountant Competence variable will increase the Quality of Financial Reports by 0.454 units, assuming other variables remain constant.
3. The regression coefficient for the Accounting Application of 0.439 indicates that every 1 unit increase in the Accounting Application will increase the Quality of Financial Reports by 0.439 units.
4. Both independent variables have a significance value <0.05 (0.004 and 0.001), meaning they significantly influence the quality of financial reports. Thus, accountant competence and accounting application jointly have a positive and significant influence on the quality of financial reports.

Regression Equation 2 (Effect of X_1, X_2, and Z on Y),*Dependent Variable: Determination of Tax Payment Value*

Table 2. Results of Multiple Linear Regression Analysis 2

Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Say.
(Constant)	5.964	2.531	–	2.356	0.022
Accountant Competence (X_1)	0.353	0.127	0.351	2.787	0.007
Accounting Application (X_2)	-0.156	0.109	-0.184	- 1.427	0.159
Financial Report Quality (Z)	0.565	0.101	0.667	5.581	0.000

The regression equation is:

$$Y = 5.964 + 0.353X1 - 0.156X2 + 0.565ZY$$

Interpretation of regression results as follows:

1. The constant value of 5.964 indicates that if all independent variables are considered constant, then the Determination of Tax Payment Value (Y) has a value of 5.964 units.
2. The Accountant Competence Coefficient (X_1) of 0.353 (Sig. 0.007) means that Accountant Competence has a positive and significant effect on the Determination of Tax Payment Values.
3. The Accounting Application Coefficient (X_2) of -0.156 (Sig. 0.159) indicates that the Accounting Application has a negative but insignificant effect on the Determination of Tax Payment Values.

4. The Financial Report Quality Coefficient (Z) of 0.565 (Sig. 0.000) shows a positive and significant influence on the Determination of Tax Payment Values.

CONCLUSION

Based on the research results and discussions conducted, it can be concluded that accountant competence plays a crucial role in improving the quality of financial reports. Accountant competence, which encompasses technical knowledge, understanding of accounting standards, analytical skills, and professional ethics, has been shown to significantly influence the accuracy, reliability, and relevance of the resulting financial information. Competent accountants are able to prepare financial reports systematically, consistently, and in accordance with applicable accounting principles, thereby minimizing errors in recording and presenting data. Furthermore, the use of accounting applications also positively contributes to the quality of financial reports. Accounting applications help make the process of recording, processing, and reporting financial statements more efficient, timely, and structured. With technological support, the risk of manual errors can be minimized and data consistency can be maintained. Therefore, the combination of adequate accountant competence and optimal utilization of accounting applications is a key factor in producing high-quality financial reports.

Furthermore, this study shows that accountant competence and accounting applications not only influence the quality of financial reports but also significantly impact the determination of tax payments. Accountant competence plays a crucial role in ensuring that financial reports used as the basis for tax calculations are prepared accurately and validly. Highly competent accountants are able to understand tax regulations, interpret financial data accurately, and ensure compliance with applicable tax provisions. Furthermore, accounting applications serve as a supporting tool, providing integrated and easily accessible financial data, thus simplifying the tax calculation process. With data presented systematically and transparently, the potential for errors in determining tax rates can be minimized. This demonstrates that the use of appropriate accounting applications can increase efficiency and accuracy in the process of determining tax payments, while simultaneously supporting the creation of a more transparent and accountable tax system.

Furthermore, research findings confirm that the quality of financial reports has a significant influence on determining tax payments and acts as an intervening variable in the relationship between accountant competency and accounting applications and tax determination. Accountant competency and the use of accounting applications have been shown to improve the quality of financial reports, which in turn directly impacts the accuracy and fairness of tax payment determination. High-quality financial reports enable tax authorities to conduct tax assessments more objectively, accurately, and transparently. Therefore, the quality of financial reports serves as a crucial bridge connecting human resource capabilities and technology utilization with tax system effectiveness. This conclusion confirms that efforts to improve tax compliance and accuracy are inseparable from improving accountant competency and optimizing the use of accounting applications. Therefore, organizations and relevant stakeholders need to pay serious attention to developing accountants' professional competency and investing in reliable accounting application systems to support better financial reporting quality and tax assessment..

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profesional, serta pengalaman. Namun agar kompetensi tersebut berefek maksimal, diperlukan dukungan sistem informasi akuntansi yang andal, pengendalian intern yang kuat, serta budaya organisasi dan etika profesional yang mendukung. Oleh karena itu, organisasi harus menempatkan pengembangan kompetensi akuntansi sebagai bagian strategis dalam upaya meningkatkan kualitas pelaporan keuangan.

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