ANALYSIS OF INFORMATION TECHNOLOGY IMPLEMENTATION AND INFORMATION SECURITY AWARENESS (ISA) REGARDING FINANCIAL REPORTING (OVERVIEW WITH THE DATA PROTECTION LAWS BY THE EUROPEAN UNION'S GENERAL DATA PROTECTION REGULATION (GDPR)

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Abstract. In this research, explaining and explaining the implementation of Information Technology and Information Security and its impact on Financial Reporting, the researcher conducted a theoretical study and previous literature review where the theory used was Theory Technology Acceptance Models (TAM) which concerns and explains the role of technology in providing convenience. and benefits for users. Where the theory used will help in explaining the impact of the application of Information Technology and Information Security in the process of preparing and reporting quality financial reports. This research will also examine previous research which provides an overview regarding the Implementation of Information Technology and Information Security and its impact on the Quality of Financial Reports. This research uses a qualitative descriptive approach by conducting theoretical studies and literature reviews by conducting literature studies and collecting journals via websites and the internet. The research methodology used is purely through analysis of existing literature and theoretical studies related to the topics discussed in the research, then the researcher conducts discussions and provides conclusions through theoretical analysis and research results that support to obtain good theoretical research results related to themes discussed in the research. Through the results of theoretical studies and literature reviews, results were found with the conclusion that the implementation of Information Technology and Information Security is able to have an impact and influence on the reporting process and preparation of quality financial reports. The use of computer-based technology makes it easier in the process of collecting and storing data containing financial information in a company. And implementing an information security system will provide protection for the data needed to help and optimize the company's financial performance.

Keywords : Information Technology, Information Security, Quality of Financial Reporting.

INTRODUCTION

Over the last few decades many companies have managed knowledge and technology. Especially during the industrial revolution, it was clear that business organizations experienced rapid growth due to the adoption of the latest technology at that time. In this century, for more than three decades, since business organizations have used computers for data processing needs, the use of information technology (IT) in business organizations has continued to experience rapid growth. This is supported by the emergence of a general understanding that the use of IT in organizations will reduce various costs due to efficiency and that the existence of IT will make organizations that have it have a competitive advantage compared to competitors.

In the era of digital technology in the 21st century, humans generally cannot be separated from electronic devices. Technology can be used by humans to make tasks and work easier. The increasing development of digital technology also has an impact on the development of accounting science and the accounting profession. It is easy for various groups to access information through many ways and can enjoy the facilities of digital technology freely and under control (Setiawan, 2017).

Suwardjono (2016) explains that the quality of financial reports is the final result of the accounting process or a summary of the financial transactions within a company. Financial reporting is used to communicate financial information to regulators, investors, and creditors. The purpose of financial reporting is to provide relevant and accurate financial information about a company's financial position and performance to enable informed and appropriate decision-making (Ali et al., 2023). Financial reporting involves the presentation and preparation of financial reports such as income statements, balance sheets, and cash flow statements. These statements detail a company's financial performance over a specific period, including expenses, revenue, equity, debt, and expenses (Reid et al., 2019). Financial reporting is governed by accounting standards and standards that support the measurement, disclosure, presentation, and recognition of financial information (De Villiers et al.,

2020). Financial reports must be made available to various stakeholders, creditors, investors, and regulators. Financial reports are used to make informed credit and investment decisions and to evaluate a company's financial health, liquidity, profitability, and solvency. Financial reporting plays an important role in making important business decisions, but it must always be updated with cutting-edge technology. The integration of technological tools such as software applications, databases, encryption technologies, and cloud computing is playing a key role in transforming the financial reporting processes of companies around the world. Previously, financial reporting was paper-based and manual, making it error-prone, time-consuming, and unreliable (Spilnyk et al., 2020).

The complete definition of information technology is stated by Martin et al. (2002: 1), namely computer technology used to process and store information and communication technology used to send information. The development of information technology in the digital era is currently increasingly rapid. Along with the development of information technology, institutions in Indonesia apply information technology in their institutions to simplify and streamline the activities they carry out. Information technology is used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely information that is relevant, accurate and timely, which is used for personal, business and government purposes and is information strategic decision making. Information processed by each institution must be kept confidential and secure, because information or data owned by an institution is a very valuable asset and is very vulnerable to crimes committed by irresponsible parties. If data owned by an institution is stolen or misused, it will result in losses for the institution.

In increasing the value of financial reports, maximum use of information technology will greatly support the value of financial reporting information. The results of previous research show that the use of technology and information affects the value of financial reporting information (Sandanafu, Sally Paulina and Situmeang, 2018). According to research, research (Savira et al., 2021) states that the appropriate use of information technology can facilitate the assessment process in increasing the value of the quality of financial reports.

Sayuthi (2021) defines information system security as an effort to avoid undesirable events or special risks related to information systems and their components. Information security must be taken into account in this era of rapidly developing news systems because issues can be controlled by unauthorized or careless individuals, the veracity of information can be questioned, and it can even turn into deceptive rumors. Information has become a valuable resource. Some even claim that we now live in a "news culture." Any agency, whether universities, government agencies, or individuals, must be able to obtain and communicate news quickly and accurately. (personal). Hussin et al. (2012) show that technical sophistication is determined by the diversity of technologies collected, and that the type of application portfolio is a good indicator of technological sophistication news. Information technology sophistication is defined by Raymond and Pare (in Cragg et al., 2010) as the utilization of the nature, complexity and interconnection of information technology and management in an organization. (Eka, 2020).

Currently, post-industrial revolution 4.0 can no longer be prevented, therefore various business fields must be ready to face all changes in the global world where they combine traditional manufacturing and industrial practices with the world of technology. This can trigger various challenges, this is not only a problem in implementing various productions that use digital technology, machine learning and big data or the term big data, but also how to build a security system against external threats and the internet (Roy et al., 2022). Quoted from the words of the security company, Aset, industry 4.0 players also experience the same cyber threats as other organizations, because businesses of all sizes are targets of cybercrime which continues to increase from year to year. According to data from the Ponemon Institute in its 2018 study, the average loss due to data breaches globally this year reached $3.86 million, an increase of 6.4 percent compared to 2017 (Syafrina and Irwansyah, 2018). In 2017 in Indonesia there was a cyber attack called WannaCry Ransomware. WannaCry ransomware is a form of malware that encrypts documents on a PC or even a network, so that data owned by institutions cannot be accessed. Cyber attacks that attack computers certainly have a detrimental impact on existing institutions. This can reduce the image of the institution, where an attack on the system owned will cause problems with the existing system in the institution and can cause material losses.

Employee Information Security Awareness (ISA) has a significant impact on employee information security behavior and security policy compliance (Bulgurcu et al., 2010; DeGroot et al., 2012). Previous research argues that a lack of employee ISA through Information Security Policies (ISP) and procedures is a major cause of mishandling of sensitive information (Siponen, 2009). Furthermore, ISA has become a top priority in both research and practice (Haeussinger and Kranz, 2017).

THEORETICAL REVIEW AND LITERATURE REVIEW

Theory Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a well-explained theory on the variations that influence the likelihood of adoption of new information and communication technology systems where TAM is always used as the main or basic model for researchers to refer to regarding the acceptance and adoption of new technologies (Dulcic et al., 2012). Evidently, TAM is a well-known theory that researchers will apply to their studies related to new technologies and services because of its applicability and simplicity (Phonthanukitithaworn et al., 2016). Additionally, perceived ease of use (PEOU) and Perceived Usefulness (PU) are well-known determinants in the TAM model that used to explain technology acceptance and consumer behavior (Lubis et al., 2021). Perceived ease of use is a determinant of TAM that explains how people believe a particular application or tool is applied in their daily lives without efforts (Nejad, 2016). Due to market demands, there is a lot of technological innovation and creativity of services and devices available in the market.

In the TAM (Technology Acceptance Model) theory proposed by Davis (1989), there are several factors that can influence interest in using a technology, one of which is perceived ease of use, E-servqual, and Trus or security so that in this study the researcher used grand Technology Acceptance Model (TAM) theory, in which the TAM theory will discuss factors that are considered to have an influence on a person's interest in using a technology or digital-based service..

Financial Reporting

Bahri (2016: 11) believes that financial reports are a product produced by the field or discipline of accounting, whereas according to financial reports, they are information containing the financial records of a company in an accounting period which describes the company's performance, Ardiyos (2017: 34. Financial reports can be of high quality because there is an accounting system and the competence of accounting staff that is running well. The preparation of financial reports must be supported by the competence of the accounting staff themselves so that the implementation of government accounting standards can run effectively and produce financial reports that have quality information that can be used by users of financial information (Mulyadi, 2015: 36).

Suwardjono, (2016: 28) explains that the quality of financial reports is the final result of the accounting activity process or a summary of financial transactions in a company. The quality of financial reporting is closely related to company performance which is manifested in company profits obtained in the current year. Hans (2016: 71) believes that the quality of financial reports can be said to be good if the information presented in the financial reports can be understood, and meets the needs of users in making decisions, is free from misleading meanings, material errors and is reliable, so that the financial reports can be compared with previous periods.

According to Hanafi & Halim, (2016: 47), the quality of financial reports that meet standards can be seen based on the following conditions:

1. Relevant, to be useful information must be relevant to meet user needs in the decision making process. Information has relevant qualities if it can influence users' economic decisions.
2. Reliable, for information to be useful it must also be reliable. Information has reliable quality if it is free from misleading notions of material error and can be relied upon by users as a sincere and honest presentation of what it is supposed to present or can reasonably be expected to be presented.
3. Understandable, an important quality of information contained in financial reports is that it is easy for users to understand immediately. For this purpose the user is assumed to have adequate knowledge of economic, business and accounting activities and the ability to study the information with reasonable diligence.
4. Comparable, users must be able to compare company financial reports between periods to identify trends in financial position and performance. Users must also be able to compare financial reports between companies to evaluate relative financial positions

Information Technology

Information technology includes computer and communication technologies used to process and disseminate both financial and non-financial information. Investing in information technology requires large amounts of capital, which increases every year. Due to the large amount of costs involved, organizations need to make optimal use of information technology. Effective use of

information technology can be achieved when all individuals within an organization are able to use the technology appropriately (Rahmawati, 2012).

 The definition of IT is very broad and includes all forms of technology used to collect, manipulate, communicate, present, and use data that is converted into information (Martin et al., 2002). Information technology has emerged as a result of increasing globalization within organizations, increased business competition, shorter life cycles of products and services offered, and increased demands on consumer preferences for products and services offered. To prevent this from happening, companies are seeking new breakthroughs by using information technology only for data processing.

 With the development of information technology, all organizational activities are now influenced by the use of information technology and automation. IT is one of the managers' tools for dealing with change (Laudon and Laudon, 2006: 14). A complete definition of IT is provided by Martin et al. said. (2002: 1), that is, computer technologies for processing and storing information, and communication technologies for transmitting information. The technological environment allows companies to improve their performance.

 IT and performance are symbiotic. Traditional IT development includes the development of IT infrastructure: hardware, software, data, and communications (McNurlin and Sprague, 2002: 11). According to Laudon and Laudon (2006: 14-15), IT infrastructure consists of hardware components, software, data storage technologies, and communication technologies. Some authors categorize storage technologies into hardware components, and IT components consist of hardware, software, and communications (McLeod and Schell, 2004: 101-123; Mescon et al., 2002: 213-219).

According to Hamzah (2009), the use of information technology includes data processing, information processing, and electronic work processes with the aim of providing services to the public by making it easy to access financial information. In addition, computer-assisted data processing will clearly be able to improve the quality of reported financial information.

Information Security

According to Khairina (2016) security issues are an important and main problem in computer systems connected to a network. Data and information are targets of attacks by irresponsible parties, so it is necessary to maintain the integrity of data and information. System security or computer security is an effort to avoid undesirable events such as loss of confidentiality or data integrity. Security systems attempt to prevent fraud and other misuse of computer systems (Hall, 2011).

Information security is concerned with protecting valuable assets against loss, disclosure, misuse, or damage. In this context, "valuable assets" are information recorded, processed, stored, transmitted or retrieved from either electronic or non-electronic media (Tambunan et al., 2018). These protection efforts are intended to ensure business continuity, minimize possible risks and maximize profits from investments and business opportunities (Salazar, 2006). Information security organizations have three aspects that must be understood to be able to apply them, these aspects are usually called the CIA Triad Model, which include (Johnson, 2008):

1.   Confidentiality (secrecy). It is an aspect that ensures that information can only be accessed by authorized people.
2.   Integrity (integrity). This is an aspect that ensures that there is no change in data without the permission of the authorized party, maintaining the accuracy and integrity of the information.
3.   Availability (availability). This is an aspect that guarantees the availability of data when needed, whenever and wherever.

Information security can be defined as "protection of the confidentiality, integrity and availability of information and its critical elements, including the software and hardware that uses, stores, processes and transmits that information through the application of technology, education and awareness (Amroui, et ., al. 2019). The aim of Information Security is to ensure: confidentiality, integrity, availability and accountability of resources for which the organization is responsible (Rivai et., al. 2020).

Information Security Management System (ISMS ISO 27001)

Businesses are increasingly relying on information security management systems (ISMS) to gain competitive advantage across a variety of industries. Information technology has developed in line with industrial capacity, and information resources have become valuable economic resources (Lele & Lihua, 2016). Various sectors are gradually benefiting from digital technologies for business efficiency and integration. Nevertheless, attacks on enterprise information systems are becoming

increasingly frequent and diverse (Hung et al., 2019). Over time, non-obvious information security vulnerabilities can become more visible and hinder an organization's progress (Moghe et al., 2014; Wu et al., 2021). If a company's information security management system is inadequate, it may not be able to prevent data breaches, which could lead to property damage. Therefore, information security remains an issue (Dao et al., 2017). Current insurance financing methodologies are unable to effectively address certain elements of key information security risks in terms of geography, intensity, and awareness. In this context, the ISO 27001 protocol defines the legal and functional institutional foundations of the information security sector and represents themain access point in operational information security management (Peng et al., 2019).

The Information Security Management System Standard Code (ISO-27001) is designed to enhance organizational efficiency and financial growth. Furthermore, implementing an ISMS infrastructure increases consumer trust, organizational reputation, brand image, and economic growth of companies (Mukundan & Sai, 2014). According to the ISO 27001 ISMS standard, organizations must ensure that their information security policies and corporate strategies are aligned and that the information security framework is integrated into business operations (Neubauer et al., 2008). These standards include defining the functional structure, duties and authority of information security management professionals, as well as developing appropriate risk management strategies and creating necessary coordination statements. At the same time, these methods allow businesses to reduce malware attacks on their computers (Calder, 2017). These improvements increase customer loyalty, reduce the cost of information security protocols, and foster full correlation and collaboration between companies (Meixner & Buettner, 2012). On the other hand, implementing ISO 27001 infrastructure can help companies reduce excessive spending. Losses resulting from information security vulnerabilities may be borne by customers (Han et al., 2017). Therefore, ensuring information security brings price benefits to products and services (Wu & Tsai, 2018).

METHOD

This research uses a qualitative descriptive approach by conducting theoretical studies and previous literature reviews. This research discusses and examines previous literature regarding the Application of Information Technology and Information Security and its implications for the Quality of Financial Reports, previous theories and research are collected and analyzed, then the researcher summarizes and links previous theories and research with conclusions and in-depth studies. Theoretical sources are obtained through journals, research books through accredited journal websites. This research will provide an overview of how the application of Information Technology and Information Security impacts the Quality of Financial Reports, through theory and comparing with previous research. The research methodology used is purely through analysis of existing literature and theoretical studies related to the topics discussed in the research, then the researcher conducts discussions and provides conclusions through theoretical analysis and research results that support to obtain theoretical research results related to the themes discussed. in research.

RESULTS AND DISCUSSION

The Impact of Information Technology on Financial Reporting

The financial reporting process requires facilities and infrastructure that support government operational activities in achieving accurate information value in determining subsequent policies. Achieving the value of financial reporting information requires several supporting components in order to maximize activities in the planning system, implementation and optimization of budgeted programs as well as a good internal control system and maximum use of information technology in order to obtain value from information in financial reporting.

The rapid development of information technology has resulted in very significant changes to accounting. The development of accounting based on technological advances occurred in three stages, namely the farming era, the industrial era and the information era. This was stated by Alvin Toffler in his book entitled The Third Wave (Robert, 1992). The existence of technology has succeeded in the transformation of human behavior which has become easy and flexible in carrying out activities, such as attending virtual meetings at the same time, socializing with virtual-based friends (Social media), validating large amounts of data in an efficient time, to automation thanks to AI and RPA improve the quality of financial report presentation (Gepp et al., 2018; Moffitt et al., 2018). Of course, the increasingly rapid growth of technology also requires companies to be able to build adequate and competent IT infrastructure to ensure data security.

The use of IT in financial reporting has automated these tasks and procedures, making financial reporting more reliable, more accurate, and less likely to make errors. Financial reporting automation is one of the most important contributions of IT to the financial reporting process, as it enables various steps such as general ledger entries, balances, and journal entries. Automation has increased productivity and accuracy, reducing the time it takes to create and manage financial reports (Al-taee & Flayyih, 2023). IT applications also impact financial reporting as they integrate data and can integrate data from different sources, including within an organization, to create complex financial reports. This integration ensures that all data in the report is up-to-date and accurate, eliminating the need for manual data entry (Yu et al., 2019).

Encryption technology and cloud-based systems enable secure access and storage of your financial information. This reduces the risk of data loss, corruption, and theft and can be achieved using various accounting software that provides a platform for storing financial data. Additionally, IT has improved decision-making and analysis by facilitating real-time analysis of financial data, allowing businesses to make better decisions. This research helps provide insights into expenses and revenue, forecast data, and financial trends that you can use to make more informed decisions regarding business planning and financial investments. The increasing use of technology in financial processes is making financial reporting more understandable and transparent. The use of information technology not only enhances accountability by making it easier to produce reliable and accurate reports and monitor financial transactions, but also increases transparency by allowing financial activities to be audited and recorded when necessary will also increase. Many IT-related factors influence financial reporting, including perceived usefulness, ease of use, and behavioral intent to use.

Appropriate use of information technology can facilitate the assessment process in increasing the value of the quality of financial reports and previous research also supports this research and shows that the use of information technology has a positive effect on the value of financial reporting information. develop and utilize advances in information technology to increase the ability to manage finances, and channel financial information to public services. In line with Sholeh's (2017) research in Malang State Engineering. The research results show that information technology has a significant effect on the quality of financial reports. Apart from that, the information technology variable has a dominant variable that influences the quality of financial reports, and Yuheti (2018) at the Bogor Agricultural Institute found that the factor that really influences the performance of financial reports is the use of information technology, Ardianto (2019) at the Regional Work Unit (SKPD) in Tangerang. The results of this research are: the use of information technology has a significant effect on the quality of financial reports.

Based on the theoretical explanation and empirical research results that have been described, it can be concluded that the good use of technology will have an impact on the process of preparing and reporting finances in companies, information technology influences developments in the world of accounting. This influence is on the development of world accounting information systems, especially in the context of compiling and producing accountable and accurate financial reports, which include internal control, improving data processing, increasing productivity, efficiency and quality of information in financial reports. Advances in computer-based audit software have had a significant impact on improving the quality of financial reports. The progress that has been realized in the field of accounting regarding computer-based Accounting Information Systems in producing financial reports has had a significant impact on the efficiency of auditing practices and accounting data management processes.

The Relationship of Information Security to Financial Reports

In today's digital world, securing information system assets has become a top priority for organizations to protect them from malicious attacks. Both cybercriminals and data breaches have increased dramatically in recent years. According to the Cybersecurity Business Report, cybercrime is expected to cause losses of "more than $6 trillion in 2021, up from $3 trillion in 2015" (Morgan, 2016). Therefore, organizations continue to struggle to maintain the security of their information assets which in turn forces them to make large investments in technological countermeasures (Spears and Barki, 2010). However, just focusing on the technical aspects of information security is not enough because information security is multidisciplinary and the human aspect plays a big role in it. A large number of organizational information security incidents are caused by the exploitation of human elements (Stahl, Doherty, & Shaw, 2012).

In research, Zadorozhnyi et al., (2021) shows how cybersecurity actions have an impact on the presentation of financial reports, such as affecting the timeliness of recording, manipulation of

transaction documents, and the trustworthiness and accountability of journal recordings has an impact on financial reports. Apart from that, Rosati et al., (2019) explained that cyber attacks are increasingly common, increasing audit fees for auditors, which has an impact on increasing burdens on financial reports due to compensation costs or decreasing assets due to data theft. Accounting is very close to the existence of data and plays an important role in producing economic information from an entity, which becomes the basis for decision making for top management, investors, creditors and the public. Companies must be able to maintain their reputation by understanding the impact of the existence of technology, so that they can build IT infrastructure that is relevant to the latest systems in the company, thereby increasing cyber security against attacks on networks and technology that holds a series of data, which will thus be an added value in competitiveness. superiorly.

Essentially, an information security management system that includes people, processes, and information technology systems is a comprehensive way for an organization to protect the security of information through risk assessment. Pakistan's main problem is a lack of understanding of how to establish security controls for corporate information assets. This is because while the level of harm is low for some executives who prefer a therapeutic approach, the harm caused is significant. Performance appraisal is very important for organizations and any department. Therefore, it is important to identify the factors by which the success of the information security department and its contribution to the overall performance of the company can be measured.

Given this, employee information security awareness (ISA) has a significant impact on employee information security behavior and compliance with security policies (Bulgurcu et al., 2010; DeGroot et al., 2012). Previous research suggests that lack of employee ISA through information security policies (ISPs) and procedures is a major cause of mishandling of sensitive information (Siponen, 2000 & Abraham, 2011). Furthermore, ISA has become a top priority in both research and practice (Haeussinger and Kranz, 2017). Especially since humans are considered to be one of the weakest links in efforts to protect systems and networks (Imgraben et al., 2014; Spears and Barki , 2010). It has been reported that 88% of data breaches in the UK are caused by human error rather than cyber-attacks (Ingham, 2018, Shulha et al., 2022).

 According to Ingham (2018), the most common mistake is sending sensitive data to the wrong recipient, which usually occurs via email, mail, or fax. Other issues include lost or stolen documents, forgetting to edit data, and storing data in insecure locations. Location (such as a public cloud server). According to Ernst & Young's Global Information Security Survey 2018-2019, 34% of companies believe employee trust is their biggest vulnerability. These vulnerabilities can result in significant financial and reputational damage to businesses, especially with the introduction of strict data protection laws such as the European Union's General Data Protection Regulation (GDPR). This is also one of the main reasons why a recent cybersecurity breach survey in 2019 shows that cybersecurity is a top priority for companies' top management (Vaidya, 2019).

In the cloud computing area, the design and implementation of information security controls that organizations or companies need to pay attention to are as follows (Jaydip, (2013):
1.   Types of attacks and impact of attacks
2.   Consider precautions related to information security
3.   Consider information security risks
4.   Study the assault incident

Information security in organizations seeks to analyze the best strategies to protect an organization's information assets from hackers. So the IT security department needs to educate every employee in the organization to minimize security gaps. Most employees do not know or are not aware of information security issues, so guidelines are needed which are information security policies (Balozian and Leidner, 2017).

Based on the theoretical explanation and empirical research results that have been described, it can be concluded that by implementing an information security system that is in accordance with the standards previously explained, it is one way that can be used to minimize the occurrence of fraud and misuse of data and information within a company or company. organization. Weak implementation of information security within a company can provide opportunities for certain parties to commit fraud either through internal company or cyber attacks from outside the company.

CONCLUSION

Advances in information technology influence developments in the world of accounting. This influence is on the development of world accounting information systems which include internal control, improving data processing, increasing productivity, efficiency and quality of information in

financial reports. Advances in computer-based audit software have had a significant impact on improving the quality of financial reports. The progress that has been realized in the field of accounting regarding computer-based Accounting Information Systems in producing financial reports has a great influence on the efficiency of auditing practices and accounting data management processes.

In this research, it has been explained how Information security awareness (ISA) is one of the main elements for ensuring information security and protecting organizational assets from cyber attacks. The aim of this research is to investigate what ISA content development methods and factors are used in the IS literature to improve employee ISA in both the public and private sectors. Therefore, the information security system prepared with ISMS ISO 27001 will provide protection for the data needed to assist and optimize the company's financial performance and will have an impact on the quality of the company's financial reporting.

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