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The Impact of Accounting Students' Competencies and Information Technology Adoption on Financial Reporting Quality (A Study at Universitas 17 Agustus 1945 Surabaya)

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Abstract: This study aims to analyze the effect of accounting students' competence and information technology utilization on the quality of financial reports among students of the Accounting Study Program at Universitas 17 Agustus 1945 Surabaya. This study uses a quantitative approach with a Likert scale-based questionnaire instrument. The research population consisted of 422 active students from the 2022–2024 cohorts, and the sample was determined using purposive sampling, resulting in 85 respondents. Primary data was obtained through the distribution of questionnaires, while data analysis was performed using multiple linear regression with the help of SPSS version 26. The results showed that accounting student competency had a positive and significant effect on the quality of financial statements. This is evidenced by a significance value of 0.000 < 0.05 and a t-value of 4.379 > 1.644. The use of information technology also has a positive and significant effect, with a significance value of 0.008 < 0.05 and a t-value of 2.730 > 1.644. Simultaneously, accounting student competency and information technology utilization have a significant effect on financial statement quality, as indicated by an F test significance value of 0.000 < 0.05 and an F count of 42.825 > 3.108. These findings indicate that the higher the level of student competence and the more optimal the use of information technology, the better the quality of the financial reports produced. This study contributes to strengthening the understanding of the importance of combining technical skills and the use of technology in the accounting learning process. The implications of this study are expected to serve as evaluation material for universities in improving the quality of learning, especially in the aspects of accounting practice and information technology integration.

Keywords: Accounting Student Competency, Information Technology, Financial Statement Quality, Accounting Learning, Accounting Practice

Introduction

Accounting is important for modern organizations in various sectors as the language of business and a tool for financial communication. Quality financial reports reflect economic conditions as well as accountability. In higher education, accounting students are required to master the ability to prepare accurate financial reports as professional skills.

Although accounting theory is taught comprehensively, its implementation is often constrained. There is still a gap between theoretical understanding and practical skills; the quality of reports is not yet optimal due to errors in recording, calculation, and account

classification. Students need analytical and technical skills, not just theory.

Accounting competence includes the ability to analyze transactions and use technology appropriately. The use of IT speeds up and improves accuracy, but without adequate competence, it actually reduces the quality of reports. This phenomenon is also seen among students; high academic grades are not necessarily accompanied by practical skills, and IT mastery is not yet optimal. Differences in previous research results show that this issue is still relevant for further study.

At the University of 17 Agustus 1945 Surabaya, accounting students are required to master theory and be able to prepare quality financial reports. Initial observations show that the quality of final project reports varies, presumably influenced by competence and the use of IT. Previous studies (Ishak & Syam, 2020; Budiman et al., 2023; Adnyawati et al., 2025; Lestari, 2022) emphasize the importance of these two variables, but their focus is more on government agencies or financial institutions.

This study examines the influence of competence and IT utilization on the quality of financial reports of accounting students at Universitas 17 Agustus 1945 Surabaya, with the hope of providing input for universities to improve the quality of learning and produce competent and competitive graduates in the digital era.

Accounting Student Competence

At Universitas 17 Agustus 1945 Surabaya, accounting students are required to master theory and be able to prepare quality financial reports. Initial observations show that the quality of final project reports varies, presumably influenced by competence and IT utilization. Previous studies (Ishak & Syam, 2020; Budiman et al., 2023; Adnyawati et al., 2025; Lestari, 2022) emphasize the importance of these two variables, but their focus is more on government agencies or financial institutions.

This study examines the influence of competence and IT utilization on the quality of financial reports of accounting students at the University of 17 August 1945 Surabaya, with the hope of providing input for universities to improve the quality of learning and produce competent and competitive graduates in the digital era.

The Use of Information Technology in Accounting

Information technology in accounting can be defined as a system that uses hardware, software, networks, and integrated procedures to manage and present relevant and accurate financial information for decision making. According to (Romney, & Steinbart, 2018), accounting information technology is an important part of Accounting Information Systems (AIS) that serves to automate the process of recording, processing, and reporting financial transactions.

(Ningrum, 2018) explains that the optimal use of information technology improves students' ability to understand system-based accounting processes. Information

technology serves as a learning medium and a means of developing student competencies to prepare them for an increasingly digitized world of work.

Quality of Financial Statements

The quality of financial statements is the extent to which the information presented is relevant and reliable in supporting economic decisions. According to the International Accounting Standards Board (IASB), 2018, the quality of information contained in financial statements greatly determines the usefulness of those statements, because only quality information can help users assess the performance of an entity, predict future cash flows, and evaluate the results of economic decisions that have been made. In accounting education, the quality of financial statements also reflects the success of the learning process in producing graduates who are able to prepare financial statements in accordance with professional practices.

In research focusing on accounting students, the quality of financial statements is understood as the level of conformity of the statements they produce with established accounting principles. This quality is reflected in the accuracy of calculations, completeness of presentation, accuracy of account classification, and conformity of the report format with standards. High-quality financial statements indicate that students have a good understanding of accounting procedures, are able to operate supporting software such as Microsoft Excel or Accurate, and can translate transaction evidence into information that is valuable to users.

Previous Research

In the context of financial institutions, Adnyawati et al. (2025) showed that the use of IT contributed significantly to improving the accuracy and reliability of LPD financial reports in Gianyar. Meanwhile, research by Lestari (2022) specifically on students emphasized the importance of mastering accounting theory and the ability to use technology as determinants of the quality of financial reports produced in academic assignments.

Although most studies show a positive relationship between competence and IT on the quality of financial statements, there are also studies that find different results, indicating inconsistencies in certain contexts. In addition, research in the academic context is still relatively limited because the majority of studies focus on public organizations and the business sector. This is what drives the importance of further research on the accounting student population.

Hypothesis Development

Based on previous theories and research findings, the relationship between variables can be explained as follows:

The Effect of Accounting Student Competence on Financial Statement Quality

Students with high accounting competency tend to be able to understand transactions, record them correctly, and prepare financial statements in accordance with standards. This is supported by research by Ishak & Syam (2020) and Lestari (2022), which concluded that competency has a significant effect on financial statement quality.

H1: Accounting student competency has a positive effect on financial statement quality.

The Effect of Information Technology Utilization on Financial Statement Quality

Effective IT utilization can reduce manual errors, improve efficiency, and produce more accurate information (Romney & Steinbart, 2021). The findings of Adnyawati et al. (2025) and Budiman et al. (2023) reinforce that IT has a significant influence on improving the quality of financial statements.

H2: The use of information technology has a positive effect on the quality of financial statements.

The Simultaneous Effect of Accounting Student Competence and Information Technology Utilization on Financial Statement Quality

The combination of student competency and IT utilization skills will result in a more accurate, faster, and more effective accounting process. Competent students supported by technology tend to produce higher quality financial statements.

H3: Accounting student competency and simultaneous utilization of information technology have a positive effect on financial statement quality.

Research Method

Research Design

This study uses a quantitative approach with a survey method because it aims to test the hypothesis regarding the influence of accounting student competence and information technology utilization on the quality of financial reports. Data were collected through questionnaires compiled based on theoretical indicators and distributed to students, thereby producing objective primary data.

This study is explanatory in nature because it explains the cause-and-effect relationship between variables. The collected data was then analyzed using multiple linear regression to determine the simultaneous and partial effects of independent variables on dependent variables.

Research Location and Time

The research was conducted at the Accounting Study Program, Faculty of Economics and Business, University of 17 Agustus 1945 Surabaya. This location was chosen because accounting students are accustomed to using information technology in academic activities, including accounting software such as Accurate.

The research lasted for four months, from September to December 2025, covering the preparation of instruments, data collection, data processing, and the preparation of research reports.

Types and Sources of Data

A. Types of Data

In this study, the type of data used is quantitative data. Quantitative data was chosen because the study aims to test the influence between variables that can be measured with numbers and analyzed using statistical methods.

B. Data Sources

1. Primary Data

Primary data was obtained directly from respondents, namely active students of the accounting study program at the University of 17 Agustus 1945 Surabaya in semesters 5, 6, 7, and 8 who met the research sample criteria. The main instrument used to collect primary data was a closed questionnaire based on Google Forms with a 1-5 Likert scale.

2. Secondary Data

Secondary data was obtained from available sources, such as literature, books, scientific journals, previous research reports, and academic publications relevant to the research topic. Secondary data serves to support, strengthen, and enrich the analysis results obtained from primary data.

Population and Sample

A. Population

The research population consists of all active students enrolled in the Accounting Study Program at Universitas 17 Agustus 1945 Surabaya for the 2022–2024 academic years, totaling 422 students.

B. Sampling Technique and Sample Size

The sampling technique used is purposive sampling, with the following criteria:

1. Active students from the 2022–2024 cohort.
2. Minimum of 5 semesters.
3. Able to prepare financial statements in lectures/laboratories.

4. Able to use information technology such as Accurate.

The sample size was calculated using the Slovin formula with a 10% margin of error:

$$n = \frac{N}{1 + Ne^2} = \frac{422}{1 + 422(0,1)^2} = 80,84$$

Thus, the sample size was rounded to 85 respondents.

Data Collection Techniques

Data was collected through a closed questionnaire using a 1–5 Likert scale (1 = strongly disagree, 5 = strongly agree). The use of questionnaires enabled researchers to obtain measurable and objective data (Sugiyono, 2019). The questionnaires were distributed online to make it easier for respondents to fill them out at their convenience.

Operational Definition of Variables

Operational definitions are used to measure variables empirically through measurable indicators.

A. Research Variables

1. Accounting Student Competence (X1)

The ability of students to understand accounting concepts, apply technical skills, and demonstrate a professional attitude in preparing financial statements.

2. Information Technology Utilization (X2)

The level of students' ability to operate accounting applications (Excel, Accurate), as well as the effectiveness of IT use in supporting accounting work.

3. Financial Statement Quality (Y)

The level of relevance, reliability, comparability, and comprehensibility of financial statements produced by students.

B. Variable Indicators

The summary of indicators is shown as follows:

Table 1. Variables and Measurements

Variable	Indicator	Definition of Measurement	Scale
Student Competencies (X1)	Knowledge	Understanding of concepts, accounting cycles, and standards	Likert 1–5
	Expertise/Skills	Ability to compile reports using Excel/Accurate	Likert 1–5
	Professional Attitude	Accuracy, ethics, integrity	Likert 1–5
Use of Information Technology (X2)	User Skills	Ability to operate accounting applications	Likert 1–5
	Efficiency & effectiveness	Speed, accuracy, and ease of use of IT	Likert 1–5
	Internet Network	Network accessibility and stability	Likert 1–5

Variable	Indicator	Definition of Measurement	Scale
Quality of Financial Statements (Y)	Relevant	Timeliness and information needs	Likert 1–5
	Reliable	Accuracy and verifiability	Likert 1–5
	Comparable	Consistency of period and format	Likert 1–5
	Understandable	Readability and clarity of reports	Likert 1–5

Data Analysis Techniques

Data analysis was conducted in several stages using SPSS version 26 to ensure the feasibility of the model and the accuracy of the hypothesis testing results.

1. Descriptive Statistical Analysis

This stage provides an initial overview of the respondents' answer trends and data distribution patterns (Ghozali, 2018).

2. Data Quality Test

a. Validity

The validity test uses Pearson's correlation, with the criterion that an item is valid if sig < 0.05. This test ensures that each indicator truly measures the variable construct according to the objective (Sugiyono, 2019).

b. Reliability

Reliability is tested using Cronbach's Alpha, with a minimum threshold of ≥ 0.60. Reliability indicates the consistency and stability of the instrument (Priyatno, 2018).

3. Classical Assumption Tests

a. Normality

Tested using Kolmogorov–Smirnov or Normal P–P Plot. Data is normally distributed if sig > 0.05.

b. Multicollinearity

Checked using VIF (<10) and Tolerance (>0.10) to ensure there are no strong relationships between independent variables.

c. Heteroscedasticity

Tested using scatterplot; the model is free of heteroscedasticity if the points are scattered randomly without a specific pattern.

d. Autocorrelation

Tested using Durbin–Watson, with the criterion of freedom from autocorrelation if the value is in the range of -2 to +2.

4. Multiple Linear Regression Analysis

Multiple linear regression is used to determine the effect of student competence (X1) and IT utilization (X2) on the quality of financial reports (Y). The model used is:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + e$$

This analysis measures the direction and magnitude of the contribution of each

independent variable to the dependent variable.

5. **Hypothesis Testing**
   a. **t-test**
      Measures the partial effect of X1 and X2 on Y. The variable is significant if sig < 0.05.
   b. **F-test**
      Measures the simultaneous effect of both independent variables on Y. The model is significant if sig < 0.05.
   c. **Coefficient of Determination (R^2)**
      Shows the proportion of variation in Y explained by X1 and X2. Adjusted R^2 is used for more accurate results.

Results and Discussion

Results

Overview of Research Object

A. History of 17 Agustus 1945 University Surabaya

The University of 17 Agustus 1945 Surabaya (UNTAG Surabaya) was established on May 30, 1966 as a private university based on the spirit of Indonesian independence. Initially, it was managed by the Yayasan Perguruan 17 Agustus 1945 Surabaya (YPTA), which since the 1950s had focused on expanding access to education.

Its early development began with the establishment of the Academy of State and Commercial Administration (AANN), which later merged with the Jakarta branch of the University of 17 Agustus 1945. In 1966, UNTAG Surabaya was officially established as an independent university, followed by the formation of various faculties. Since then, UNTAG has continued to grow and strengthen its governance.

B. Vision, Mission, and Objectives of UNTAG Surabaya

Vision: To become a leading university based on national values and character by 2035.

Mission: To implement the Tri Dharma, strengthen governance, empower resources, build networks, and instill national values and character.

Objectives: To produce nationally and internationally recognized graduates, research, and community service, supported by quality governance and human resources.

Instrument Testing – Validity and Reliability

A. Validity Test

Validity testing was conducted by comparing the calculated r value with the table r value at df = N – 2. With a sample size of 85, df = 83 was obtained, and the table r value at a 5% significance level was 0.213. An item was declared valid if the calculated r > table r. The following is a summary of the validity test results according to these provisions.

Table 2. Results of the Accounting Student Competency Validity Test

Item	Pearson Correlation	Description
X1.1	0,788	Valid
X1.2	0,639	Valid
X1.3	0,696	Valid
X1.4	0,764	Valid
X1.5	0,714	Valid
X1.6	0,668	Valid
X1.7	0,673	Valid
X1.8	0,415	Valid

Source: Author, 2025

Table 3. Results of the Validity Test of Information Technology Utilization

Item	Pearson Correlation	Description
X2.1	0,694	Valid
X2.2	0,617	Valid
X2.3	0,622	Valid
X2.4	0,696	Valid
X2.5	0,675	Valid
X2.6	0,585	Valid

Source: Author, 2025

Table 4. Results of Financial Statement Quality Validity Test

Item	Pearson Correlation	Description
Y.1	0,741	Valid
Y.2	0,689	Valid
Y.3	0,862	Valid
Y.4	0,894	Valid
Y.5	0,793	Valid
Y.6	0,842	Valid
Y.7	0,778	Valid
Y.8	0,837	Valid

Source: Author, 2025

Based on the results in the table, all items in the variables of accounting student competence, information technology utilization, and financial statement quality have a calculated r value greater than the table r (0.213). Thus, all items are declared valid, meaning that the research instrument is reliable and suitable for use.

B. Reliability Test

A reliability test was conducted to ensure the consistency of respondents' answers. This study used Cronbach's alpha, and all variables were declared reliable because the alpha values exceeded the minimum limit of 0.60. The following table shows the test results:

Table 5. Reliability Test Results

Variable	Number of Items	Cronbach Alpha (α)	Description
Accounting Student Competencies	8	0,832	Reliabel
Use of Information Technology	6	0,719	Reliabel
Quality of Financial Reports	8	0,920	Reliabel

Source: Author, 2025

Based on the reliability test results, all statements in the questionnaire had a Cronbach's Alpha value above 0.60. This indicates that all items have good consistency and are suitable for use as research instruments.

Data Analysis

A. Classical Assumption Test

The classical assumption test aims to ensure that the data used in the study meets certain criteria. This includes checking whether the data is normally distributed and ensuring that there are no symptoms of multicollinearity, heteroscedasticity, or autocorrelation.

1. Normality Test

The normality test aims to examine whether the variables in the regression are normally distributed. The method used is the Normal P-P Plot graph, where points that follow the diagonal line indicate normally distributed residuals.

The results of the normality test using this graphical approach are presented in the following figure.

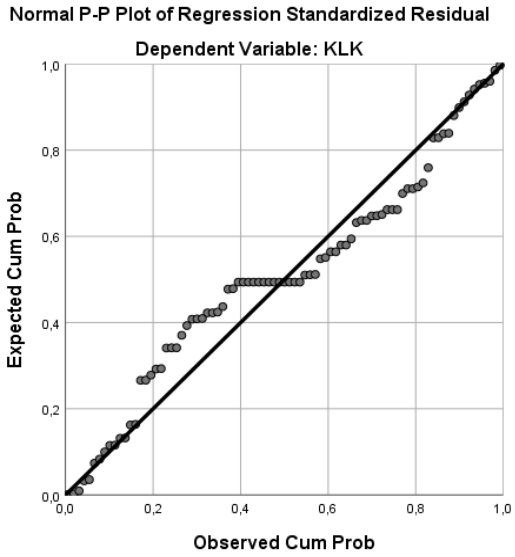

Figure 1. Results of the Normal P-P Plot Test

Source: Author, 2025

Based on the Normal P-P Plot graph, the residual points are scattered along the diagonal line, so it can be concluded that the regression model meets the normal assumption.

2. Multicollinearity Test

Table 6. Multicollinearity Test Results

Model	Collinearity		Description
	Tolerance	VIF	
Accounting Student Competencies	0,507	1,973	There is no multicollinearity.
Utilization of Information Technology	0,507	1,973	There is no multicollinearity.

Source: Author, 2025

Based on the results of the multicollinearity test, all independent variables have a VIF < 10 and tolerance > 0.1, so they are declared free of multicollinearity and suitable for use in the regression model.

3. Heteroscedasticity Test

The heteroscedasticity test is used to detect differences in residual variance between observations. The method used is a scatterplot, where random points around the zero line indicate no heteroscedasticity, while a regular pattern indicates heteroscedasticity. The following are the scatterplot test results:

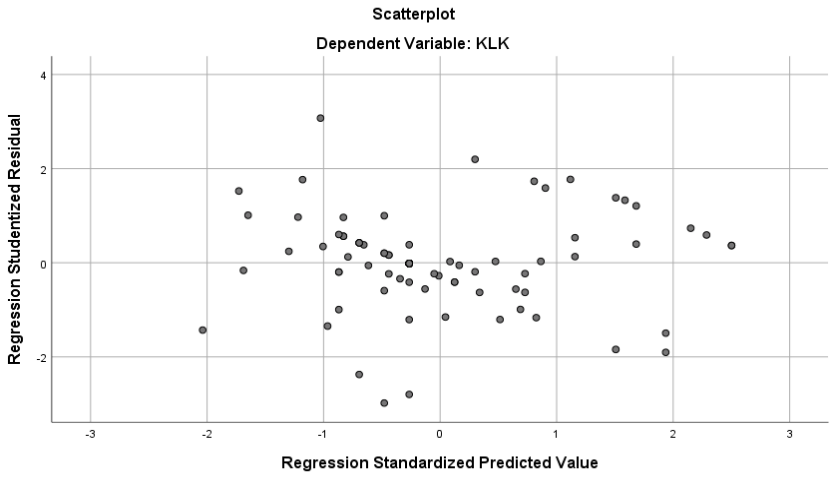

Figure 2. Scatterplot Test Results

Source: Author, 2025

Based on the results of the heteroscedasticity test in Figure 4.3, the regression model in this study is declared free of heteroscedasticity. This can be seen from the pattern of points on the scatterplot that are randomly scattered above and below the number 0 on the Y-axis, in accordance with the criteria for the absence of heteroscedasticity.

4. Autocorrelation Test

The autocorrelation test aims to detect residual correlation between sequential observations. In this study, detection was carried out using the Durbin-Watson test (DW test). The decision in the Durbin Watson test is made on the condition that if the DW value is between dU and 4 minus dU (dU<DW<4-dU), then there is no autocorrelation. However, if the DW value is less than dL or greater than 4 minus dL (DW<ddL or DW>4-dL), then autocorrelation is proven to occur.

Table 7. Hasil Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,715[a]	,511	,499	2,532	2,121

a. Predictors: (Constant), PTI, KMA

b. Dependent Variable: KLK

Source: Author, 2025

Based on the autocorrelation test results, the Durbin-Watson value of 2.121 is between dU (1.696) and 4–dU (2.304), so the regression model is declared free of autocorrelation.

B. Multiple Linear Regression Analysis

Multiple linear regression analysis is used to test the functional relationship between two or more independent variables and the dependent variable and to determine the direction of the influence. The following are the results of the multiple linear regression test.

Table 8. Multiple Linear Regression Analysis Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3,742	3,154		1,186	,239
	KMA	,548	,125	,475	4,379	,000
	PTI	,448	,164	,296	2,730	,008

a. Dependent Variable: KLK

Source: Author, 2025

From the overall results shown in the table, a new equation can be created as follows:

$$Y = 3{,}742 + 0{,}548\text{KMA} + 0{,}448\text{PTI} + e$$

Based on the results of multiple linear regression:

1. The constant value (α) of 3.742 indicates that if all independent variables are 0, the quality of financial statements remains at 3.742.
2. The regression coefficient value for accounting student competency is 0.548, meaning that every 1-unit increase in competency will increase the quality of financial statements by 0.548 units, with other variables remaining constant.
3. The regression coefficient value for information technology utilization is 0.448, meaning that every 1-unit increase in IT utilization will increase financial statement quality by 0.448 units, with other variables remaining constant.

Hypothesis Testing

1. Partial Test (T-Test)

Table 9. Partial Test Results (T)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3,742	3,154		1,186	,239
	KMA	,548	,125	,475	4,379	,000
	PTI	,448	,164	,296	2,730	,008

Source: Author, 2025

- Based on the data obtained, the accounting students' competency has a sig < 0.05 (0.000) and t count > t table (4.379 > 1.644), so H1 is accepted. This shows a positive and significant effect, meaning that an increase in accounting students' competency is followed by an increase in the quality of financial reports.
- Based on the above data, the use of information technology has a sig < 0.05 (0.008) and t count > t table (2.730 > 1.644), so H2 is accepted. This indicates a positive and significant effect, namely that an increase in the use of information technology improves the quality of financial reports.

2. Simultaneous Test (F-test)

Table 10. Simultaneous Test Results (F)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	549,314	2	274,657	42,825	,000[b]
	Residual	525,910	82	6,414		
	Total	1075,224	84			

a. Dependent Variable: KLK

b. Predictors: (Constant), PTI, KMA

Source: Author, 2025

The statistical calculation results show a significant value of < 0.05 (0.000< 0.05) and a calculated F value > table F (42.825 > 3.108), therefore the third hypothesis (H3) is accepted, which means that simultaneously the two independent variables, namely accounting student competence and information technology utilization, have a positive and significant effect on financial statement quality.

3. Coefficient of Determination (R2)

Table 11. Coefficient of Determination (R2) Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,715[a]	,511	,499	2,532	2,121

a. Predictors: (Constant), PTI, KMA

b. Dependent Variable: KLK

Source: Author, 2025

The value obtained was R = 0.715, which indicates a fairly strong relationship between the independent and dependent variables. The value of R^2 = 0.511 means that 51.1% of the variation in financial statement quality can be explained by the competence of accounting students and the use of information technology. The remaining 48.9% is influenced by other factors outside the scope of this study.

Discussion

A. The Effect of Accounting Students' Competence on Financial Statement Quality

The results show that accounting students' competence has a positive and significant effect on financial statement quality (sig. 0.000 < 0.05; t count 4.379 > 1.644). This means that students who have a good command of theory, technical skills, and understanding of accounting logic tend to produce more accurate and reliable financial statements. These competencies are strengthened through training, workshops, certification, and internship experiences that provide practical understanding.

These findings are consistent with Budiman et al. (2023) and Ishak & Syam (2020), who emphasize that individual competence plays an important role in improving the reliability of financial statements. Thus, the higher the competence of students, the better the quality of the financial statements produced.

B. The Effect of Information Technology Utilization on Financial Statement Quality

The study found that information technology utilization also had a positive and significant effect (sig. 0.008 < 0.05; t count 2.730 > 1.644). The use of Accurate software helps students speed up the recording process, reduce errors, and understand the transaction flow in an integrated manner.

The Accurate system, which is capable of automatically updating all modules, improves the accuracy and consistency of financial reports. These findings are in line with Adnyawati et al. (2025), who emphasize the importance of accounting technology in producing relevant and reliable reports. The more optimal the use of information technology, the better the quality of financial reports produced by students.

C. The Simultaneous Effect of Accounting Student Competence and Information Technology Utilization on Financial Statement Quality

The F test shows that both variables simultaneously have a positive and significant effect on financial statement quality (sig. 0.000 < 0.05; F count 42.825 > 3.108). This indicates that competence and technology complement each other. Competence provides the basis for transaction analysis, while technology accelerates and strengthens the accuracy of the recording process.

Competent students who are not supported by technology work less efficiently, while technology without competence cannot be utilized optimally. These findings support previous research that emphasizes the importance of collaboration between individual abilities and technology. The magnitude of the simultaneous contribution (51.1%) shows the importance of these two factors in improving the quality of student financial reports.

Conclusion

Based on the results of the research conducted, it can be concluded that the competence of accounting students has a significant positive effect on the quality of financial reports (sig < 0.000; t count 4.379 > 1.644 t table), meaning that mastery of theory, training, certification, and internship experience improve the quality of reports.

The use of information technology has a significant positive effect on the quality of financial statements (sig < 0.008; t count 2.730 > 1.644 t table), indicating that technology helps produce fast, accurate, and precise reports.

Student competence and the use of information technology simultaneously have a significant effect on the quality of financial reports (sig < 0.000; F count 42.825 > 3.108 F table), confirming the need to integrate technical and technological capabilities to produce quality reports.

One suggestion is that future researchers could add other variables and expand the scope of the study to include more than one university in order to obtain more general results. Students need to improve their skills through training, certification, and internship experience so that they are able to prepare financial reports properly.

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