

The Influence of Internal Control, User Capability and Information Technology on the Quality of the Accounting Information System at PT VK

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ABSTRACT

This study aims to determine the effect of internal control, user capabilities, and information technology utilization on the quality of accounting information systems at PT VKP. This study uses a quantitative method. The data were obtained by distributing questionnaires to the company's employees and then analyzed using multiple linear regression as a statistical analysis tool. The sample was 50 employees of PT VKP, those working in the Bureau of Finance, Bureau of Human Resources, General Affairs and Information Technology, Bureau of Internal Control System, Bureau of Marketing, Bureau of Operational, and Bureau of Engineering and Management System. The results of this study indicate that both partially and simultaneously, the variables of internal control, user capabilities, and information technology utilization have a positive and significant impact on the quality of accounting information systems. This shows that the company has well-executed internal control, quality user capabilities, and sophisticated technology that can help a company improve the quality of the accounting information systems used. The value of the coefficient of determination is 0.604, indicating that 60.4% of the quality of accounting information systems (Y) is influenced by internal control (X1), user capabilities (X2), and information technology utilization (X3), while the remaining 39.6% influenced by other variables not examined here. It suggests that further research includes other variables, such as the developments in information technology and top management support.

Keywords: Internal Control, User Capability, Information Technology, Accounting Information System Quality.

INTRODUCTION

An accounting information system (AIS) is a system that collects, stores and processes financial and accounting data used by decision makers. Every company needs an information system to support the company's vision, mission and goals. Information systems consisting of human resources, procedures, data, hardware, software and networks are designed to obtain accurate and actual final information that top management can use in making decisions. It is hoped that this decision will have a positive influence on the continuity of the company.

Information Technology is a general term for any technology that helps humans create, change, store, communicate and/or disseminate information. The development and advancement of technology and information systems has not only had an influence on the management of a company, but has also had a significant influence on accounting information systems. Information technology has become a demand for companies or organizations and has become a necessity to demonstrate the work of the company or

organizational entity.

User ability is the ability, skill, power of the user to try with themselves to do a job. The success of a company's information system depends on how the system is run. The ease of the system for its users, and the use of the technology used. Trust in information system technology in evaluating individual performance is needed by management to ensure that the information system technology used can be used to control subordinate performance.

Internal control is an inseparable part of the accounting information system. Without adequate internal control support, the accounting information system will not be able to produce reliable information for decision making. Internal control applied to accounting information systems is very useful for preventing and maintaining undesirable events. Internal control can also be used to check errors that occur so that they can be corrected. Internal control includes organizational structure, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with policies.

LITERATURE REVIEW

Internal Control

Internal control is the processes and procedures carried out to provide adequate assurance that control objectives are met (Romney and Steinbart, 2017). Internal control can also be interpreted as a process influenced by human resources and information technology systems, which is designed to help an organization achieve a certain goal or objective. Internal control is a way to direct, monitor and measure the resources of an organization. Internal control plays an important role in preventing and detecting fraud and protecting organizational resources, both tangible (such as machinery and land) and intangible (such as reputation or intellectual property rights such as trademarks). Internal control consists of policies and procedures used in company operations to provide reliable financial information and ensure compliance with applicable laws and regulations.

Based on the definition above, it can be concluded that internal control is a process that is influenced by human resources and technological systems to provide adequate guarantees that the control objectives, namely directing, supervising, preventing and detecting embezzlement, can be met, so that companies can provide quality accounting and financial information.

User Capabilities

According to Stephen Robbins (2014:93), user ability is "an individual's capacity to carry out various tasks in a particular job". With the user's capacity, it will be able to help in completing existing work and tasks. So the ability of information system users has a big influence on the results of company performance, especially in the field of accounting information systems or the financial sector.

The technical abilities of Information System users are very useful and play an important role in the development of information systems to be able to produce information to create accurate and reliable planning reports. Apart from that, an information system will be more useful in assisting activities, if the person using the information system has the ability to operate the information system.

Self-belief theory explains cognitive processes as one of the self-belief processes that influence human functioning. This process includes the individual's ability to analyze and express ideas. The abilities possessed by employees will increase self-confidence which influences the use of information systems.

Employees with a higher level of ability to use information systems have a high level of confidence which influences the use of information systems. Increasing the use of information systems will improve the performance of accounting information system users. This will produce quality output and reduce the occurrence of errors.

Information Technology

Information technology is a technology related to processing data into information and the process of distributing that data/information within the boundaries of space and time (Indrajit, 2016).

Understanding Information Technology According to Mulyadi (2014:3) information technology is “Information technology, which includes computers, both hardware and software, various electronic equipment, factory equipment and telecommunications.” The general definition of information technology is the study of planning, development, implementation, support or management of computer-based information systems, especially hardware or software.

Therefore, it is concluded that information technology is a technology related to processing data into information and the process of distributing data/information which includes computers, both hardware and software, various electronic equipment, factory equipment and telecommunications and can also be used as a study for planning, development and implementation of an information system.

Quality of Accounting Information Systems

A system is a series of two or more components that are interrelated and interact to achieve a goal. Information is data that has been managed and processed to provide meaning and improve the decision-making process. Accounting is the process of identifying, collecting and storing data as well as the process of developing, measuring and communicating information (Romney and Steinbart, 2017). While accounting information system is a system that collects, records, stores and processes data to produce information for decision makers. These systems include people, procedures and instructions, data, software, information technology infrastructure, as well as internal controls and security measures.

According to Azhar Susanto (2013: 14) the quality of an accounting information system is the integration of all elements and sub-elements related to forming an accounting information system to produce quality information. These integrated elements are also known as accounting information system components which consist of hardware, software, brainware, procedures, databases and communication networks. An efficient, easily accessible and high-quality telecommunications network, or integration of sub-systems that are interconnected and work together in harmony with each other to process transaction data related to financial matters into financial information that is useful for management decision makers. Therefore, It can be concluded that the quality of an accounting information system is the integration of all elements or sub-systems related to forming an accounting information system to produce quality information, namely flexible, efficient and easy to access so that it can provide useful financial information for decision maker.

According to Romney and Steinbart (2017: 635) the quality of accounting information systems can be measured by the following characteristics:

1) Usefulness

Produce information that will help management and users make decisions.

2) Economic

The benefits should exceed the costs.

3) Reliability

Process data accurately and completely.

4) Availability

Users should be able to access the system at their convenience.

5) Service (customer service)

Provide efficient service to the users.

6) Capacity

Be able to handle periods of peak operation and future growth.

7) Ease of Use

The system must be user-friendly.

8) Flexibility

The system must be able to accommodate reasonable requirement changes.

9) Traceability

The system facilitates problem solving and future development.

10) Auditability

Auditability must be built into the system from the start.

11) Security

Only authorized users are given an access or permitted to modify system data.

THEORETICAL FRAMEWORK

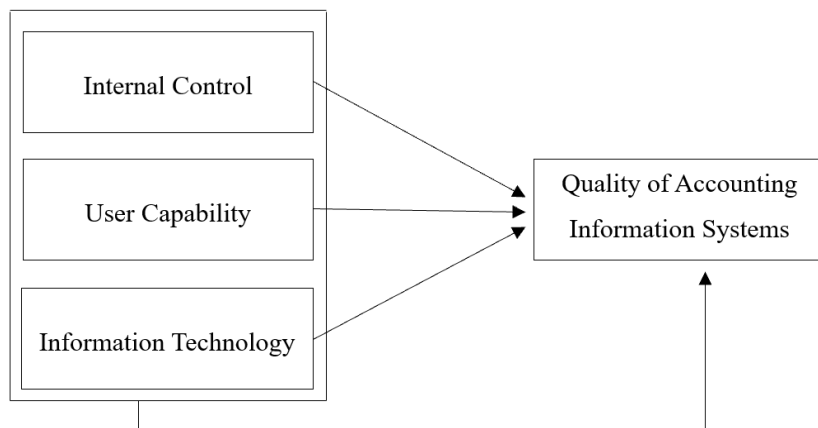


Figure 1. Theoretical Framework

METHODOLOGY

This research uses a qualitative approach by collecting data through questionnaires with a descriptive research type.

The samples are 45 out of 50 employees of PT VK, consisted of Finance Bureau, Operations Bureau, Marketing Bureau, Human Resources, General & Information Technology Bureau, Corporate Management Systems Bureau, Engineering Bureau and Internal Supervisory Unit. The author also obtained specific information directly from the source.

Table 1.

Respondent Characteristics

Category	Population	Percentage	Sample
Finance Bureau	10	100 %	9
Operations Bureau	7	100 %	7
Marketing Bureau	9	100 %	8
Human Resources, General & Information Technology(SDMU & IT) Bureau	9	100 %	8
Corporate Management Systems Bureau	5	100 %	4
Engineering Bureau	6	100 %	5
Internal Supervisory Unit	4	100 %	4
Total	50		45

For data analysis, it employs descriptive statistics and data quality tests including data validity and reliability, as well as classical assumption tests, which encompass normality, multicollinearity, autocorrelation, and heteroscedasticity tests. All of these steps are taken to conduct multiple linear regression analysis. Hypothesis testing with t-statistics and F-statistics is conducted independently by the author using SPSS version 26, with the initial step of converting from ordinal to interval data to meet the requirements of parametric analysis.

Ho1: Internal control has no influence on the quality of the accounting information system

Ho2: User capabilities have no influence on the quality of the accounting information system

Ho3: Information technology has no influence on the quality of accounting information systems

Ho4: Internal control, user capabilities and information technology have no influence on the quality of accounting information systems.

RESULTS AND DISCUSSION

Results

Table 2.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Internal Control	45	4	4	4,04	,119
User Capability	45	4	5	4,14	,162
Information Technology	45	4	5	4,17	,185
Quality of Accounting Information Systems	45	4	5	4,17	,145
Valid N (listwise)	45				

Table 3.

Results of t-Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-15,780	9,421		-1,675	,102
	Internal Control	,673	,182	,408	3,708	,001
	User Capability	,385	,176	,250	2,188	,034
	Information Technology	,428	,134	,377	3,195	,003

a. Dependent Variable: Quality of Accounting Information Systems

Through a statistical t-test composed of Internal Management (X1), User Capability (X2) and Information Technology (X3), the partial influence on the Quality of the Accounting Information System (Y) can be determined.

Results of Hypothesis Test

The result shows, with a significant level of 0.001 (less than 0.05), then Ho1 is rejected. It concludes that here is a positive and significant influence of Internal Management Variables (internal Control) on the Quality of the Accounting Information System.

The result of hypothesis test of the User Capability Variable on the Quality of the Accounting Information System shows a significant level of 0.034 less than 0.05. It explains that there is a positive and significant influence of the User Capability Variable on the Quality of the Accounting Information System (Ho2 is rejected).

The same result also shown in partial test (t-test) of the influence of Information Technology variable on the Quality of the Accounting Information System. With a significant value of 0.003 < 0.05 explains that there is a positive and significant influence of the Information Technology variable on the Quality of the Accounting Information System (Reject of Ho3).

Table 4.

Results of F-Test

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	147,036	3	49,012	16,007	,000 ^b
	Residual	125,542	41	3,062		
	Total	272,578	44			
a. Dependent Variable: Quality of Accounting Information Systems						
b. Predictors: (Constant), Internal Control, User Capability and Information Technology						

Table 4 shows that internal management, user capabilities and information technology simultaneously have significant influence on the quality of the accounting information system with the result of significant value of 0.000 less than 0.05.

DISCUSSION

Internal Control

The Internal Control has a positive and significant effect on the Quality of Accounting Information Systems. Therefore, companies need to maintain and improve internal control, such as environmental control, risk assessment, control activities, information and communication, as well as monitoring, so that they can maintain the quality of existing accounting information systems.

User Capabilities

The User Capabilities has a positive and significant effect on the Quality of Accounting Information Systems. It means companies need to pay attention to the ability of the system users, both in terms of knowledge and skill by giving them training. By increasing the knowledge and the skill of accounting information systems users, the quality of accounting information systems in the companies will continue to increase.

Information Technology

The information technology has a positive and significant effect on the quality of accounting information systems. It explains that companies need to maintain existing technological information and need to improve it to be more sophisticated because information technology plays an important role in improving system quality accounting information of the company.

CONCLUSIONS AND IMPLICATION

The results of F-test and t-test conclude that both simultaneously and partially internal control, user capabilities and information technology have a positive and significant effect on the quality of the accounting information system. A company is considered to have good quality accounting information if it uses a very good technology which can make it easier for employees to carry out their work. User capability regarding information system and technology are also very important to support company performance. Therefore, user must have good and high-quality capabilities. Apart from that, internal control in a company

is very important because it aims to ensure that the data processed, the work carried out by employees, and even the technology applied are appropriate and accountable.

Suggestions

Companies need to maintain and improve internal control, including environmental control, risk assessment, control activities, information and communication and monitoring, so that companies can maintain the quality of existing accounting information systems. Companies also need to pay attention to the abilities of each system user, both in terms of knowledge and skills, as well as improve the information technology because those plays an important role in improving the quality of a company's accounting information system.

The value of the coefficient of determination is 0.604, indicating that 60.4% of the quality of accounting information systems (Y) is influenced by internal control (X1), user capabilities (X2), and information technology utilization (X3), while the remaining 39.6% influenced by other variables not examined here. It suggests that further research includes other variables, such as the developments in information technology and top management support.

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