The Influence of Internal Control Systems on The Quality of Accounting Information Systems and Its Impact on the Quality of Accounting Information

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ABSTRACT

This study aims to analyze the impact of the internal control system on the quality of accounting information systems and its effect on the quality of accounting information. The research was conducted on the Branch Delivery System of Bank Mandiri in the Asia Afrika area of Bandung. Data were collected through a questionnaire survey distributed to relevant employees. The results indicate that the internal control system has a significant positive effect on the quality of accounting information systems and the quality of accounting information. Additionally, the quality of accounting information systems contributes to improving the quality of accounting information. This study provides practical implications, suggesting that enhancing the internal control system can improve the quality of accounting information produced by the organization.
Keywords: Internal Control System, Quality of Accounting Information System, Branch Delivery System

INTRODUCTION

In Indonesia, at the moment, the middle world entering the era of revolution industry 4.0 or revolution industry to four Where the era of technological revolution 4.0 has become a basis in life man marked with all-round digitalization and automation (Ningsih, 2023). Everything becomes without limits and limited consequences from the development of digital technology and the internet. As for the era of revolution, 4.0 has influenced Lots of aspects of life in the fields of politics, culture, art, education, and even the world of economics (Rymarczyk, 2020).

As for the impact of the era of revolution 4.0 the report finance Where report finance is growing very fast, especially in presentation report information (Murdayanti & Khan, 2021). Report finance expected can give clear, easy information understood and activity quality a entity economy in One period accountancy as well as are guidelines details on each performance operational of agency government (Birt et al., 2020).

Banking requires transformation going digital, and the world of banking experiencing Lots of change Because entering the 4.0 era where banking Already must follow development time to be able to compete with the progress technology moment (Kussujaniatun et al., 2022). Change of style life people in Indonesia are identical to the digital era, such as banking is increasingly day the more changed to become made easier by technology. One of the visible changes in the era Now is no need for physical money Because all payments are done by virtual money (Nimma, 2022; Sam et al., 2022).

According to Wilkinson, the system's Internal control is an integral part of system information accounting, which is a process that is run by the board of commissioners, management, and personnel in the company (Sangkala, 2023). As for the expression from study previous research about how much influence from System Internal Control affects Quality System Information Accountancy (Doyle et al., 2007).

According to (Alfartoosi & Jusoh, 2021; Anuruddha & Mahanamahewa, 2021; Rachmawati et al., 2022), internal control can increase the quality of system information accountancy management. Research results show internal control affects quality system information accountancy management.

Influence internal control over system information Romney and (Rapina & Mustamin, 2024) Accounting is a system that collects, records, stores, and processes data to produce information for making decisions. System This includes people, procedures and instructions, data, devices software, infrastructure technology information, as well as internal control and measurement security.

METHOD

Information	Explanation
Validity Test	> 0.300
Reliability Test	> 0.600
Method Successive Interval	Ordinal - Interval Data Transformation
Hypothesis Testing	For knowing influence
Analysis Coefficient Determination	Knowing contribution influence
Analysis Coefficient Correlation	For knowing connection

This study employs a quantitative method with a survey approach. The research population consists of employees in the Branch Delivery System of Bank Mandiri in the Asia Afrika Bandung area. The sample was determined using a purposive sampling technique, involving 70 respondents. Data were collected through a validated questionnaire (>0.300) and reliability-tested (>0.600). Data analysis techniques include simple linear regression to examine the direct effect of independent variables on dependent variables and partial correlation analysis to identify relationships between variables. Data processing was performed using Microsoft Excel and SPSS version 27.

The research focuses on three main variables: the internal control system, the quality of accounting information systems, and the quality of accounting information. The analysis results show that the internal control system significantly affects the quality of accounting information systems (R^2 = 29.5%) and the quality of accounting information (R^2 = 24.5%), with an indirect effect through the quality of accounting information systems (R^2 = 28.5%). This study concludes that a strong internal control system improves the quality of accounting information systems and the accounting information produced.

RESULTS AND DISCUSSION
Analysis of The Influence of Internal Control Systems on the Quality of Accounting Information Systems

Table 1
Simple Linear Regression Analysis

	Model	Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	.470	.095		4.947
	System Internal Control	.340	.074	.544	4,594
a. Dependent Variable: Quality System Information Accountancy					

Coefficients ª

From the table in *the Coefficients* above, by looking at column B, then obtained equality as follows.

$$Y = 0.470 + 0.340X$$

From the results of equality simple linear regression, each of these variables can interpreted as follows:
1. The constant (a) of 0.470 shows that if the value of the System's Internal Control is equal to zero then the Quality of the Accounting Information System of 0.470 in other words if the System's Internal control is very low the company tends to implement Accounting Information System Quality.
2. The regression coefficient (b) has a positive value of 0.340, indicating that every increase in the Internal Control System... by 1% is predicted to increase the Quality of System Information Accountancy by 0.340.

Table 2
Partial Correlation Analysis

Correlations

		Quality System Information Accountancy	System Internal Control
Pearson Correlation	Quality System Information Accountancy	1,000	.544
	System Internal Control	.544	1,000
Sig. (2-tailed)	Quality System Information Accountancy	.	.000
	System Internal Control	.000	.
N	Quality System Information Accountancy	70	70
	System Internal Control	70	70

Based on the output table above seen that the mark coefficient correlation obtained of 0.544. The correlation value marked positive indicating that the relationship that occurs between variable free

with variable bound is one way Where the more Good The Internal Control System will follow the more Quality of Accounting Information Systems.

Table 3
Partial Determination Coefficient Analysis

					Change Statistics					Durbin-Watson
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	
1	.544 ᵃ	.295	.260	1.91791	.004	.291	1	68	.591	1.152

a. Predictors: (Constant), System Internal Control
b. Dependent Variable: Quality System Information Accountancy

Based on the above calculation so can concluded that contribution influences System Internal Control over Quality System Information Accountancy by 29.5%.

Table 4
t-test
Coefficients ᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	.470	.095		4.947
	System Internal Control	.340	.074	.544	4,594

a. Dependent Variable: Quality System Information Accountancy

From the values above seen that the calculated t value obtained as much as 4,594 > t table as much as 1,995 by criteria testing hypothesis that Ho rejected and Ha accepted. It means influential positive.

Analysis of The Influence of Accounting Information System Quality on the Quality of Accounting Information

Table 5
Simple Linear Regression Analysis

Coefficients ᵃ					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.676	.178		3,797	.000
Quality System Information Accountancy	.408	.103	.525	3,961	.000
a. Dependent Variable: Quality Information Accountancy					

1. The constant (a) of 0.676 shows that if the Quality value of System Information Accountancy is equal to zero then the Quality of Accounting Information of 0.676 in other words if the Quality System Information Accountancy is very low the company tends to do Accounting Information Quality.
2. The regression coefficient (b) has a positive value of 0.408, indicating that every increase in the Quality of the Accounting Information System... by 1% is predicted to increase the Quality of Information Accountancy by 0.408.

Table 6
Correlation Analysis Partial

Correlations		Quality Information Accountancy	Quality System Information Accountancy
Pearson Correlation	Quality Information Accountancy	1,000	.525
	Quality System Information Accountancy	.525	1,000
Sig. (2-tailed)	Quality Information Accountancy	.	.000
	Quality System Information Accountancy	.000	.
N	Quality Information Accountancy	70	70
	Quality System Information Accountancy	70	70

Based on the output table above seen that mark coefficient correlation obtained of 0.525. The correlation value marked positive indicating that the relationship that occurs between variable free with variable bound is one way Where the Good quality of the Accounting Information System will follow the increasing Quality of Accounting Information.

Table 7
Partial Determination Coefficient

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.525 [a]	.275	.255	2.26048	.108	8.201	1	68	.006	1,454

a. Predictors: (Constant), Quality System Information Accountancy
b. Dependent Variable: Quality Information Accountancy

Based on the above calculation so can concluded that the contribution influences Quality System Information Accountancy to Quality Information Accountancy by 27.5%.

Table 8
t-test

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.676	.178		3,797	.000
	Quality System Information Accountancy	.408	.103	.525	3,961	.000

a. Dependent Variable: Quality Information Accountancy

From the values above seen that the calculated t value obtained amounting to 3,961 > t table as much as 1,995 by criteria testing hypothesis that Ho rejected and Ha accepted. It means influential positive.

Analysis of The Influence of Internal Control Systems on the Quality of Accounting Information

Table 9
Simple Linear Regression Analysis

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.928	.338		2,745	.000
	System Internal Control	.569	.192	.495	2,963	.007

a. Dependent Variable: Quality Information Accountancy

1. The constant (a) of 0.928 shows that if the value of the System's Internal Control is equal to zero then the Quality of Accounting Information of 0.928 in other words if the System's Internal control is very low the company tends to do Accounting Information Quality.

2. The regression coefficient (b) has a positive value of 0.569, indicating that every increase in the Internal Control System... by 1% is predicted to increase Quality Information Accountancy by 0.569.

Table 10
Correlation Analysis Partial

Correlations		Quality Information Accountancy	System Internal Control
Pearson Correlation	Quality Information Accountancy	1,000	.495
	System Internal Control	.495	1,000
Sig. (2-tailed)	Quality Information Accountancy	.	.000
	System Internal Control	.000	.
N	Quality Information Accountancy	70	70
	System Internal Control	70	70

Based on the output table above seen that the mark coefficient correlation obtained of 0.495. The correlation value marked positive indicating that the relationship that occurs between variable free with variable bound is one way Where the more Good The Internal Control System will follow the increasing Quality of Accounting Information.

Table 11
Partial Determination Coefficient
Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.495 [a]	.245	.214	2.38315	.008	.559	1	68	.457	1,428

a. Predictors: (Constant), System Internal Control
b. Dependent Variable: Quality Information Accountancy

Based on the above calculation so can concluded that contribution influences System Internal Control over Quality Information Accountancy by 24.5%.

Table 12
t-test

	Coefficients [a]					
	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.928	.338		2,745	.000
	System Internal Control	.569	.192	.495	2,963	.007
	a. Dependent Variable: Quality Information Accountancy					

From the values above seen that the calculated t value obtained as much as 2,963 > t table as much as 1,995 by criteria testing hypothesis that Ho rejected and Ha accepted. It means influential positive.

Analysis Influence System Internal Control over Quality System Information Accountancy as well as the Impact on Quality Information Accountancy

Based on the results of the above calculation the researcher will serve graphs and tables showing the mark correlation (R value) of every variable To know the influence of System Internal Control over Quality System Information Accountancy as well as the impact on Quality Information Accountancy as follows.
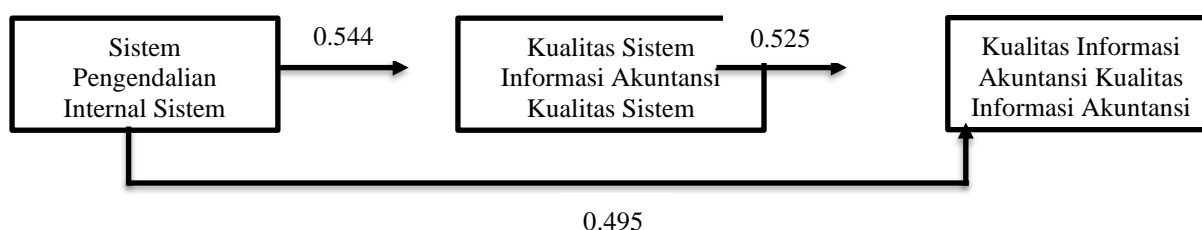

Figure 1
System R Value Summary Internal Control, Quality System Information Accounting, and Quality Information Accountancy

Table 13
Contribution Influence In general Direct and Indirect

Information	In general	Contribution Influence
System Internal Control over Quality System Information Accountancy	Direct	24.5%
System Internal Control over Quality Information Accountancy	Direct	27.5%
Internal Control System for the Quality of Accounting Information Systems through the Quality of Accounting Information	Indirect	28.5%

Source: Processed data author

CONCLUSION

Based on the research conducted, the internal control system has a significant impact on the quality of accounting information systems, which in turn positively affects the quality of accounting information. These findings indicate that strengthening the internal control system can enhance the reliability and accuracy of the accounting information produced by organizations. Regression analysis shows the direct and indirect contributions of this variable, supporting the importance of strong internal controls in achieving higher-quality accounting information. This study provides practical implications for organizations to focus on developing internal control systems to optimize the efficiency and effectiveness of accounting information.

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