

## **The Influence of Accounting Information System (AIS) on Internal Control in a Company**

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### **ABSTRACT**

This study intends to understand the influence of Accounting Information System (AIS) on internal control in a company that utilizes AIS. This research uses a qualitative research method so the results are presented using descriptive analysis. The discussion in this study explains that the policies and procedures that exist in each company are intended to provide assurance that the intended goals and rules set can be achieved and adhered to, and is a form of management control that is also used to be able to provide reliable financial information and guarantee compliance towards applicable laws and regulations .

Keywords : Accounting Information System, Internal Control

### **INTRODUCTION**

The era of globalization is characterized by economic development and rapid technological advancements that demand companies to be able to manage the allocation of company resources in a more effective and efficient manner. Achieving this requires a precise and accurate information flow throughout the company's management. Within the decision making process and its chances for a beneficial outcome, accounting information plays a crucial role. To obtain accurate accounting information, the existence of an information system in which its construction follows an integrated pattern which is in accordance with the conditions and needs of the company, would be an important requirement.

In every country, there exist both central and local offices of government that require good and responsible governance. To manage governance well, these offices of government need to have clear authority in their management. One of the Indonesian government's efforts to achieve this in Indonesia is through the realization of responsible government financial management. Government Regulations Number 71 of 2010, concerning Government Accounting Standards provide statements that interpret financial statements as structured reports that are made to report upon the financial position and transactions carried out by a reporting entity.

Utilization of the system makes it easier for companies to carry out company activities. One of them is a sales accounting information system that is used as a tool to coordinate financial information on parts of the company including company managers. According to Majalengka (2015) "Accounting Information Systems are useful to support the daily activities of the company, support the decision making process, and help fulfill the responsibilities of managing the company".

If a company uses an inadequate accounting information system, it will be unable to process transactions correctly which results in the accounting information to be compromised. If the company is not able to produce information properly there will be an error in decision making. In the accounting information system there are elements of internal control that function to oversee all economic activities that occur in the company. Internal control can help the company and function as a tool to carry out control effectively. With the existence of effective internal control, the leadership of the company, in this case the manager, can control the company's activities well. In addition, managers can also convince themselves that the information contained in reports received is true and can be trusted.

In the *Standar Profesional Akuntan Publik* (SPAP), or the Professional Standard for Public Accountants, SA Section 39 "Internal control is a process carried out by management which is designed to encourage confidence in the achievement of three categories of objectives namely: (a) Reliability of financial reporting, (b) Effectiveness and efficiency of operations and (c) Compliance with applicable laws and regulations." (Sembiring, 2013). Majalengka (2015), states that "there are seven categories of effectiveness for internal control over a transaction, namely validity, authorization, completeness, valuation, classification, timing, posting and summarization." For the sake of effectiveness of internal control, a system of information is needed by the company management. The utilization of accounting information is considered to be one of the most important factors in the decision making process in the effort to acquire precise and accurate information, so there is a need for a system of information that is designed following an integrated pattern which is adjusted to fulfill the conditions and needs of the company. According to Majalengka (2015), The accounting information system acts as a safeguard for company assets with the existence of elements of control

or checking in the accounting system, various frauds, deviations and errors can be avoided or tracked so that they can be corrected.

### LITERATURE REVIEW

For the company, data is an important aspect that must be maintained and managed properly; which is useful to support the decision making of the company's management, data is collected from all physical systems and environments, entered into a database and then the data management software converts data into information for the company management, this software is commonly referred to as information systems.

In his book titled Accounting Information Systems, Handayani (2005) mentions that Accounting Information Systems (AIS) are systems that process data by collecting data from company activities, turning it into information and providing that information to internal and external users of the company. This is in line with what was conveyed by Baridwan (2003) quoted from Yos (2010) that AIS is an organizational component that performs collection, classification, processing, analysis, and communication of financial information along with relevant decision making suggestions to parties outside of the company (such as tax offices, investors and creditors) and also to those that are within the company (especially management).

Nowadays, AIS has been operated by computer so that it is more practical and efficient in its use. According to Gondodiyoto (2007) in Aviana (2012) the application of computerization led to six changes in the system, those changes are:

1. Changes in organizational structure, in this case the addition of a new department
2. Changes to data storage, where data is stored in files in a form that is only readable by a machine (computer).
3. Changes in processing large volumes of data routinely, with the existence of AIS in computer assistance, data processing can be done faster and continuously in a relatively unlimited time.
4. Changes to the availability of information, where AIS can provide information when needed
5. Changes to internal control, this can affect the internal control system, especially accounting controls

6. Changes in accounting tracing, this tracing helps to facilitate tracing for accountants, with the existence of computerized AIS, this is called Audit Through Computer where direct inspection of programs and computer files on information technology-based information systems (IT).

Although AIS makes it easier to work, it still has weaknesses in the form of risks as conveyed by Arens et al. (2008) in Aviana (2012) that some special risks that occur in information technology systems are:

1. Risks in hardware and data, in the form of dependence on the ability of the functioning of hardware and software, systematic errors versus random errors, unauthorized access, and loss of data.
2. Decreased audit trail, some of which are audit trail visibility, reduced human involvement, and the absence of traditional authorization.
3. The need for reduced IT experience and segregation of duties.

In research by Yos (2010) on the Analysis of Accounting Information Systems for Cash Sales to Improve Internal Control at PT. Gendish Mitra Kinarya, it is stated that with the help of AIS, the company was able to carry out a good operating system and recording procedure, which meant that the company could implement adequate internal controls. The existence of AIS at this time for the company has become a necessity, so managing the company well, including paying attention to the existing AIS is an obligation to be able to determine good internal control for the company without damaging the important things that are in the company's accounting cycle.

Company Internal Control is mentioned by Hermawan (2008) in Naibaho (2013), which mentions that internal control is crucial in determining the company's success. Internal control is a policy and procedure that provides asset protection from the possibility of misuse, ensures the accuracy of relevant information, and ensures proper adherence towards relevant laws and regulations. Internal controls are also utilized by the company for the direction of operations and the prevention of system misuse. Besides that, internal control also guarantees the protection of assets and is used to achieve business objectives, accurate business information, and employees adhering to rules and regulations.

Basically, Indonesia requires companies both private and state-owned to use the COSO Framework-based Internal Control, as written in article 22 of the Decree of the

Minister of SOE number Kep-117 / M-MBU / 2002 concerning the application of Good Government to SOEs (Yogasworo and Suprayitno, 2020). Where it is stated that SOE management must maintain Internal Control for companies which include:

1. Control Environment
2. Risk Research
3. Control Procedures
4. Information and Communication
5. Monitoring

The internal controls put forward by COSO show that the purpose of internal control are the Effectiveness and Efficiency of Operations, Reliability of Financial Statements, and Compliance with Laws and Regulations. Thus it can be learned that internal control is something that companies must do and pay attention to for the sake of the company's business sustainability. As stated by Aviana (2012) that it is important to design good internal control in the early design of a system because when data is entered and processed by a computer, it will disappear from human reach, this is the precaution to reduce errors and fraud that are not detected.

## **RESEARCH METHOD**

This study uses qualitative research methods, where the measurement of the results of this study is presented descriptively, or a description based on data obtained from the object of research, where in this case is a company that uses Accounting Information Systems as one of the components regulated in the company's internal control, namely control in accounting (Anggito and Setiawan, 2018). Data is obtained through the form of secondary data which consists of data that has been previously processed by previous researchers in the form of literature studies, and related articles applied by the company today. In contrast to quantitative research methods, qualitative research requires inquiry using general open-ended questions. Instead of collecting and analyzing numerical data, investigators collect textual data from study participants to find themes using subjective reasoning. (Creswell in Zulkarnaen, Wandy. et al. 2020:2475)

In collecting the data that will be processed, this research uses both library research and field research. Library research is carried out by studying the literature that

are relevant to this research, to be used as a theoretical basis in assisting the development of materials to be carried out, while the field research comes from direct interviews with several interested parties with the aim of collecting data on information for the sake of a smoothly conducted research.

On this occasion, the data analysis method is done by using a descriptive data analysis method, this method is used with the intent to facilitate the understanding of the reader in obtaining information in this study, in which the use of this method will make it easier to interpret the data correctly in analyzing the problem being studied, so that it can conclude the exact results (Anggito and Setiawan, 2018).

## **RESULT AND DISCUSSION**

Accounting information system is a particular type of information system which processes data from business transactions and refines it into financial information that would prove to be useful for the wearer. Accounting information systems are designed by companies to process and store transaction data so they can produce timely, accurate and trustworthy information. An internal control is inseparable from the condition of the accounting information system applied by a company, where the accounting information system has an important function of providing adequate internal control to secure organizational assets and data (Nena, 2015).

A well-designed accounting information system can help companies to produce high quality information, so that it will not mislead decision makers when managing the company and can help companies to detect possible risks early on regarding fraud that occurs within the corporate environment that can be done by employees or top management, so the company is able to prevent fraud more quickly, so as not to harm the company more broadly. Weak internal control is one of the factors that causes the emergence and rampant acts of fraud. Where each system and employee reflects a potential point of control vulnerability. So to minimize the weakness of existing internal control, companies must have an accounting information system that is well designed in order to help improve the internal control structure that exists in the company.

According to Prima and Akbar (2020) an accounting information system is an specific organization of forms, records, equipment that includes computers and its peripherals as well as communication tools, implementation personnel and closely

coordinated reports designed to transform financial data into information needed by management. According to Putri and Endiana (2020) AIS is an information system that can be described as an assembly of resources, such as people and equipment, which were designed to process and convert financial data and other relevant forms of data into valuable information that is subsequently communicated to decision makers. According to Eveline (2017) one of the factors supporting the quality of financial statements is the accounting information system, where financial reports are produced from a process that is based on good input, good processes and good outputs. This is in line with research conducted by Sari and Adiputra (2014) which explains that there is a positive and significant influence between the use of regional financial accounting information systems on the quality of the financial statements of the Jember Regency Government.

The same study was conducted by Pujiswara et. Al (2014), who explained that the utilization of regional financial accounting information systems had a positive effect on the value of local government financial reporting information, which means that the higher the utilization of regional financial accounting information systems, the value of regional government financial reporting information would increase. In contrast to previous research conducted by Setyowati and Isthika (2014) in Pramudityo & Trisnawati (2017), which revealed that the use of regional financial accounting information systems had no effect on improving the quality of Semarang's regional financial reports

Internal control is a way to provide direction, monitoring and resource management to an organization, which also plays a significant role within the prevention and detection of fraud. According to Anggraeni (2014), within an organizational level; internal control objectives are linked to specific factors such as a financial statement's reliability, well-timed feedback regarding the achievement of operational and strategic goals, and adherence to relevant laws and regulations. This was confirmed by research by Nurillah and Muid (2014), which stated that internal control systems had a significant positive effect on the quality of regional financial reports. The results of this study indicate that the higher application of SPI, the stronger it influences the quality of resultant financial statements.

Gramling et.al (2004), states that the internal audit function's effectiveness has been proven to be one that is positive and that it significantly affects the level of quality

within the process of financial reporting, which also demonstrates how financial reporting can experience an improvement in quality if it were to be accompanied by an effective internal audit function. In order to better reflect internal audit function effectiveness, the dimensions that are considered to be most suitable can be categorized into planning, communication and approval, resource management, policies and procedures, coordination, reporting to leadership, program development and quality control, and the follow-up of public complaints. In a similar direction to research by Roshanti, et al (2014) internal control systems are stated to possess a positive and significant influence on the reliability of local government financial reporting. However, there are differences found by previous researchers by Yensi et.al (2015), showing that the Internal Control System does not affect the Quality of Government Financial Statements.

According to previous studies examined by Sukmaningrum and Harto (2012) regarding the analysis of factors that influence the quality of financial statement information, the internal control system positively affects the level of information quality of financial statements produced by local government offices. This demonstrates the significant effect that the internal control system has over the production of financial statement information found in local government offices. The internal control system has fulfilled its function in terms of providing adequate confidence about (1) the reliability of financial statements, (2) compliance with laws and regulations, (3) effectiveness and efficiency of operations. Based on the conclusions of this study, there is an indication that human resource competence is proxied by understanding staff, interaction between human resources with the system, control of human resources, and education and training does not affect the quality of local government financial statement information. The weakness of this study is that the independent variables included in this study are still limited.

According to Indriasari's research (2011), human resource capacity does not significantly affect the process of local government financial reporting in terms of its overall reliability. The cause for this particular irregularity might be found within the state of the human resource capacity in the financial accounting/administrative subdivision which is not yet supportive. The research shows that internal control has a significant positive effect on the reliability of local government financial reporting. This

finding also supports a variety of literature that explains the purpose of internal control, namely providing adequate confidence regarding the achievement of local government objectives as reflected by the reliability of financial statements.

According to Arfianti and Kawedar (2011) Internal control is a way to direct, supervise, and measure an organization's resources, and plays an important role in preventing and detecting fraud. If the internal control system is weak, there will be many cases of embezzlement of regional assets, and that will harm the country as a whole. According to Yendrawati (2013) the effectiveness of internal control can prevent accounting fraud, so the quality of financial statement information could also improve as a result. Yendrawati (2013) adds that the quality of internal control has a negative effect on the motivation to commit fraud, so that if the quality of internal control is better, the level of fraud will be lower.

A person is considered to have a sufficient understanding of accounting only if they show signs of cleverness and are able to comprehend how the accounting process is carried out until it becomes a financial report based on the principles and standards for preparing financial statements. Yuliani et.al (2010) has conducted research on the Banda Aceh city government, stating that to be able to produce reliable and high quality financial reports, the level of quality of the workers who actually prepare the financial statements must be placed as the main focus above all else, specifically, the employees involved in these activities must demonstrate a sufficient level of comprehension regarding the accounting process and that implementation needs to be done in accordance with relevant regulations. This is supported by research conducted by Diani (2014) which finds that sufficient comprehension of accounting bears significant positive effects on the quality of financial statements that get generated. So it can be concluded that the higher the level of comprehension of accounting, the higher the quality of the financial statements generated by the local government.

Internal control is a way to provide direction, evaluation, and measurements of the resources that are available within an organization, and also serves an important role in the prevention and the detection of fraudulent activities and foul-play. Research by Artana (2016) empirically proves that internal control has a significant positive effect on the quality of financial statements. The results of the study by Saputra et.al (2015) in

the Kampar district apparatus unit showed that the internal control system had an effect on the quality of their financial statements.

### CONCLUSION

The internal control system is used by management for the responsibility of preparing financial statements for investors, creditors and other users both legally and professionally to ensure that information is presented correctly, honestly and reliably. Control in an organization aims to encourage the use of its resources including employees effectively and efficiently to optimize organizational goals. Control is also intended to supervise management so that each company's activities do not conflict with applicable law, even though the law is not directly related to the company's activities. The implementation of a sufficiently effective and efficient accounting system, provides the companies accountants with easier steps for them to be able to provide financial information for all levels of management, be that the owners or shareholders, creditors and other users of financial statements that rely upon them as their basis their process of economic decision making. Such a system can be utilized by management in order to effectively formulate plans and to effectively monitor and control operations carried out by their company. More specifically, in regard to the directly applied policies and procedures which were intended to achieve the objectives and guarantee adherence towards relevant laws and regulations, it is specifically referred as internal control, in other words it consists of policies and procedures used in company operations to provide reliable finance information and guarantees adherence towards relevant laws and regulations.

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