



## The Effect Of Internal Control And Quality Of Accounting Information Systems On Quality Information On Pt. Pandu Siwi Sentosa (Pandu Logistics)

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### ABSTRACT

This study aims to determine and analyze the effect of internal control and the quality of accounting information systems on the quality of information at PT. Pandu Siwi Sentosa (Pandu Logistics). This study uses a sampling technique in this study using a saturated sample. The research approach used in this research is quantitative research methods, the type of research used is descriptive quantitative research and the nature of the research used is descriptive explanatory research. The method of data collection is primary data obtained from users of accounting information systems at PT. Pandu Siwi Sentosa (Pandu Logistics). The population of this study were 66 users of accounting information systems. The samples used in this study were 66 samples of users of accounting information systems. Data processing with Smart PLS 3.0 Software. The results of the study partially, the internal control variable does not have a significant effect on the quality of information, while the variable Quality of Accounting Information Systems has a significant effect on the quality of information.

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## 1. Introduction

Internal control is a set of values, assumptions, and standards of behavior that are developed and believed by most members of the organization as a reference in running the organization or solving organizational problems, both internally and externally. These values are mutually agreed upon by the members so that these values are appreciated by all members of the organization [1]. Also divide 7 (seven) characteristics of internal control in different dimensions [2]. These characteristics, namely Innovation and risk taking (the extent to which employees/organizational members are encouraged to be innovative and take risks). Attention to detail (the degree to which employees/organizational members are expected to show accuracy, analysis, and attention to detail). Outcome oriented (the degree to which management focuses on results and not on the techniques and processes used to achieve these results). People Oriented (the degree to which management decisions take into account the effects of results on people in the organization). Team Oriented (the extent to which work activities are organized in teams, not individuals). Aggressiveness (the extent to which individuals in the organization have an aggressive and competitive attitude). Stability (the extent to which organizational activities involving individuals in it maintain the status quo compared to growth)

Implemented internal control at PT. Pandu Siwi Sentosa (Pandu Logistics): Integrity (the strength or ability of individuals to merge or unite themselves in their field of work). Professionalism in the

sense of working in accordance with the procedures established by the company). Team work (each individual in a department must be able to coordinate with each other so as not to cause miss communication and company goals can be achieved). Innovative (always produce quality products desired by the market in a sustainable manner). Economical and careful (eliminating costs that are not the company's obligation).

In fact, the internal control that has been happening at PT. Pandu Siwi Sentosa (Pandulogistik) is contrary to the internal control desired by the company, resulting in poor quality information. This is because: Accounting information system is a computer-based system. The accounting information system is designed to transform accounting data into information that includes the transaction processing cycle, the use of information technology, and the development of information systems. As an organizational subsystem, the accounting information system goes through several processes of management activities, namely in the form of collecting, classifying, processing, analyzing, and communicating financial information and decision making that are relevant to internal and external parties of the company [3]. Accounting information system at PT. Pandu Siwi Sentosa (Pandulogistics) using ascend software.

Information Quality, Quality of Accounting Information as follows: "Indications of the quality of accounting information systems are reducing uncertainty in supporting decisions, and encouraging better planning of work activities. Decision making by management will be better if all factors that influence decision making are considered. If all factors have been considered, then management has a smaller risk of making mistakes in decision making. Decision making by management will be better if all factors that influence decision making are considered. If all factors have been considered, then management has a smaller risk of making mistakes in decision making. So, refers to the ability to make decisions and refers to existing standards.

Internal Control, The Internal Control System is: "The internal control system includes the organizational structure, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage compliance with management policies" [5]. Internal control is an organizational plan and business method used to safeguard assets, provide accurate and reliable information, encourage and improve the efficiency of the organization's operations, and encourage conformity with established policies. The Internal Control System includes an organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, promote efficiency and encourage compliance with management policies.

Quality Of Accounting Information System An accounting information system can be defined as a collection (integration) of sub-systems/components both physical and non-physical that are interconnected and work together in harmony with each other to process transaction data related to financial issues into financial information [6]. Quality Of Accounting Information System, An accounting information system is a collection of resources, such as people and equipment, designed to collect, process, and store information to support decision making, coordination, control, and to provide an overview of activities within the company.

## 2. Methods

### 2.1. Research Approach

The type of data used in this research is quantitative data. Quantitative methods can be interpreted as research methods based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical, with the aim of testing hypotheses that have been established. In this study, data analysis used the Partial Least Square (PLS) approach, PLS is a component or variant-based Structural Equation Modeling (SEM) equation model. PLS is a powerful analytical method and is often referred to as soft modeling because it eliminates OLS (Ordinary Least Square) regression assumptions, such as the data must be normally distributed in a multivariate manner and there is no multicollinearity problem between exogenous variables.

### 3. Results and Discussion

The results of the PLS Algorithm of the SmartPLS program can be seen in Figure IV.3 below:

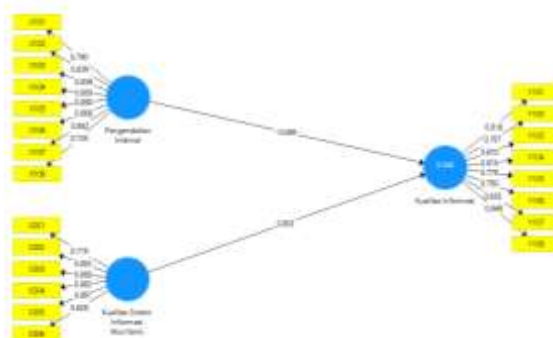


Figure 1. Path and R-square . coefficient values

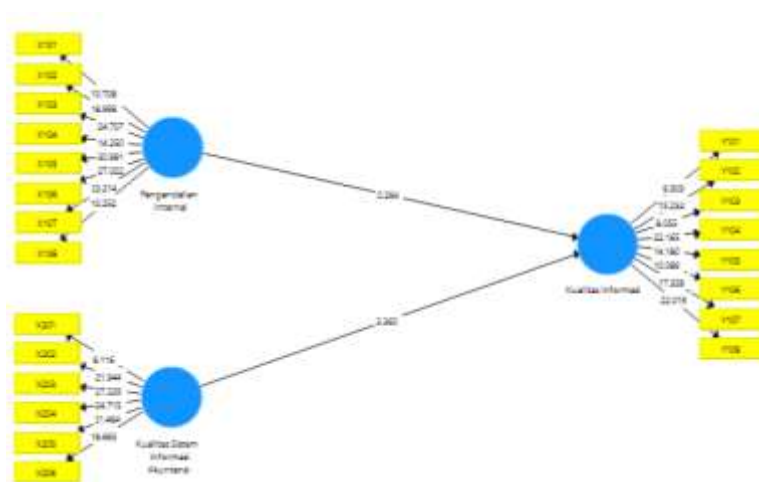


Figure 2. Path Diagram values

Based on the path diagram in Figure 1, it can be seen that the most dominant factor in influencing information quality is Quality of Accounting Information System with the highest path coefficient of 0.083. Based on this, a structural equation can be formed as follows: Information Quality = -0.069Internal control + 0.083Quality of Accounting Information System The results of the bootstrapping process of the SmartPLS program can be seen in Table 2 below:

**TABLE 1.**  
THE RESULTS OF THE BOOTSTRAPPING PROCESS OF THE SMARTPLS

Exogenous	-->	endogenous	Path Analysis	T Statistics	P Values	Conclusion
Internal control(X1)	-->	Information Quality(Y)	-0.069	0.294	0.121	Ho: Accepted Ha: Rejected
Quality of Accounting Information System(X2)	-->	Information Quality(Y)	0.083	3,360	0.000	Ho: Rejected Ha: Accepted

#### a. Effect of Internal Control on Information Quality

Quality information is information that includes all elements, namely: accurate, timely, relevant and complete [7]. This means that in presenting information, it must fulfill all elements (accurate, timely, relevant and complete) so that the information can be used in decision making, especially at PT.

Pandu Siwi Sentosa (Pandu Logistics). In producing quality information, internal control is needed which is a set of values, assumptions, and standards of behavior that is developed and believed by most members of the organization as a reference in running the organization or solving organizational problems, both internally (increasing effectiveness, efficiency, and efficiency, integration) as well as dealing with external problems [8]. Likewise, the accounting information system will also contribute to the presentation of good quality information. A good accounting information system can also add value to the organization by providing accurate and timely information. Then, a quality information system has characteristics that are easy to use (ease of use), has speed of access (response time),

Based on this theoretical concept, the researcher thinks about the influence given by internal control and the quality of accounting information systems on the quality of information at PT. Pandu Siwi Sentosa (Pandu Logistics). The first hypothesis of this study is that internal control has no significant effect on the quality of information where the value of  $t_{count} > t_{table}$  ( $0.294 < 1.67$ ) and the probability value is significant ( $0.121 > 0.05$ ). Thus the first hypothesis is rejected. The results of descriptive statistical analysis also show that the internal control variable with dimensions consisting of innovation and risk taking has a mean (average) value of 3.63, attention to detail has a mean (average) value of 3.92, team oriented has the mean (average) value is 3.90, outcome oriented has a mean (average) value of 3.71 and aggressiveness has a mean (average) value of 3.68. where from the overall dimensions used in the internal control variables are in the good category. This means that the internal control at PT.

Pandu Siwi Sentosa (Pandu Logistik) has implemented the dimensions of innovation and risk taking, attention to detail, team oriented, and outcome oriented and aggressive. Thus, the value of internal control at PT. Pandu Siwi Sentosa (Pandu Logistik) has been running well according to the company's wishes. The dimensions of the information quality variable, namely timeliness have a mean (average) value of 3.12, accuracy has a mean (average) value of 3.38, relevant has a mean (average) value of 3.58 and complete has a mean (average) value of 3.62. Where the dimensions of timeliness and accuracy used in the information quality variable are in the poor category, while the relevant and complete dimensions used in the information quality variable are in the good category. This means that the quality of the information produced by PT. Pandu Siwi Sentosa (Pandu Logistik) has applied the relevant and complete dimensions, but has not applied the timeliness and accuracy dimensions. Thus, the quality of the information produced by PT. The results of this study are in line with research conducted [9], where the results show that good internal control will be able to produce quality information. In other words, the quality of information can be produced if it has good internal control and is fully implemented by the company, especially for the good of the company's activities. This is also in line with the theoretical logic [10], where quality information is information that has the following characteristics: accurate, timely, relevant and complete. To produce quality information, internal control is needed. Thus, internal control is formed with the aim of finding a way out/solution to the problems that occur in the company. If all the problems that occur can be resolved properly so that the desired company goals can be achieved, especially producing quality information on PT. Pandu Siwi Sentosa (Pandu Logistics).

#### **b. The Influence of the Quality of Accounting Information Systems on Information Quality**

The second hypothesis of this research is that the quality of the accounting information system has a significant effect on the quality of information. The results of this hypothesis test indicate that internal control has a positive and significant effect on the quality of information, where the value of  $t_{count} > t_{table}$  ( $3.360 > 1.67793$ ) and the probability value is significant ( $0.000 < 0.05$ ). Thus the second hypothesis can be accepted. The results of descriptive statistical analysis also show that the variable quality of accounting information systems with dimensions consisting of ease of use has a

mean (average) value of 3.42, access speed (response time) has a mean (average) value. average) of 2.81, system reliability (reliability) has a mean (average) value of 3.31, flexibility (flexibility) has a mean (average) value of 3, 53 and security has a mean value of 3.94. This means that the accounting information system used by PT. Pandu Siwi Sentosa (Pandu Logistik) has implemented the dimensions of flexibility (flexibility) and security (security), but has not implemented the dimensions of ease of use (ease of use), speed of access (response time) and system reliability (reliability). Thus, the accounting information system used by PT. Pandu Siwi Sentosa (Pandu Logistik) does not have good quality because it only fulfills 2 (two) dimensions in the good category and 3 (three) in the poor category from all dimensions which are the benchmarks in measuring the quality of accounting information systems. This means that the accounting information system used by PT. Pandu Siwi Sentosa (Pandu Logistik) has implemented the dimensions of flexibility (flexibility) and security (security), but has not implemented the dimensions of ease of use (ease of use), speed of access (response time) and system reliability (reliability). Thus, the accounting information system used by PT. Pandu Siwi Sentosa (Pandu Logistik) does not have good quality because it only fulfills 2 (two) dimensions in the good category and 3 (three) in the poor category from all dimensions which are the benchmarks in measuring the quality of accounting information systems. This means that the accounting information system used by PT. Pandu Siwi Sentosa (Pandu Logistik) has implemented the dimensions of flexibility (flexibility) and security (security), but has not implemented the dimensions of ease of use (ease of use), speed of access (response time) and system reliability (reliability). Thus, the accounting information system used by PT. Pandu Siwi Sentosa (Pandu Logistik) does not have good quality because it only fulfills 2 (two) dimensions in the good category and 3 (three) in the poor category from all dimensions which are the benchmarks in measuring the quality of accounting information systems. but have not implemented the dimensions of ease of use (ease of use), speed of access (response time) and system reliability (reliability). Thus, the accounting information system used by PT. Pandu Siwi Sentosa (Pandu Logistik) does not have good quality because it only fulfills 2 (two) dimensions in the good category and 3 (three) in the poor category from all dimensions which are the benchmarks in measuring the quality of accounting information systems. but have not implemented the dimensions of ease of use (ease of use), speed of access (response time) and system reliability (reliability). Thus, the accounting information system used by PT. Pandu Siwi Sentosa (Pandu Logistik) does not have good quality because it only fulfills 2 (two) dimensions in the good category and 3 (three) in the poor category from all dimensions which are the benchmarks in measuring the quality of accounting information systems.

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The results of this study are also in line with research conducted [11] at PT. PLN (Persero) Distribution of West Java and Banten, namely the quality of accounting information systems partially and simultaneously affect the quality of information. In other words, the quality of information can be generated when using an accounting information system that has good quality. This is also in line with the theoretical logic presented [12] where quality information is information that has the following characteristics: accurate, timely, relevant and complete. To produce quality information, it is necessary

to have a quality accounting information system [13]. Thus the accounting information system is used to assist the process in producing information in the form of quality financial reports. If the accounting information system used has good quality, then the desired company goals can be achieved, especially producing quality information at PT. Pandu Siwi Sentosa (Pandu Logistics).

#### 4. Conclusions

Based on the results and discussions that have been presented previously, it can be concluded as follows Internal control hasn't significant effect on the quality of information at PT. Pandu Siwi Sentosa (Pandu Logistics). The quality of the accounting information system has a positive and significant effect on the quality of information at PT. Pandu Siwi Sentosa (Pandu Logistics).

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