



The Effect of Accounting Information Systems And Internal Audits on Internal Control at PT. Sierra Mandiri Distribusindo

Putri Wahyuni¹, Muammar Rinaldi², Anton Eka Saputra³

¹²³Accounting, STIE Eka Prasetya, Medan, 20212, Indonesia

ARTICLE INFO

ABSTRACT

Keywords:

Accounting Information Systems,
Internal Audit,
Internal Control

This research aims to determine the effect of Accounting Information Systems on Internal Control at PT. Sierra Mandiri Distribusindo, knowing the effect of Internal Audit on Internal Control at PT. Sierra Mandiri Distribusindo, knowing the effect of the Accounting Information System and Internal Audit on Internal Control at PT. Sierra Mandiri Distribusindo. The population in this research were employees at PT. Sierra Mandiri Distribusindo. Samples taken were from 38 respondents using the saturated sampling method. Data was collected through a questionnaire. The results showed that the Accounting Information System and Internal Audit partially had a positive and significant effect on Internal Control at PT. Sierra Mandiri Distribusindo. The results showed that the Accounting and Internal Audit Information System simultaneously had a positive and significant effect on Internal Control at PT. Sierra Mandiri Distribusindo. The results of this research are supported by the value of R square (R²) which means that the Accounting and Internal Audit Information System influences Internal Control. while the rest are explained by other variables not examined in this research, such as information technology and employee performance.

E-mail:

muammar@eka-prasetya.ac.id

Copyright © 2020 Enrichment: Journal of Management.
All rights reserved.

1. Introduction

The era of globalization is characterized by economic development and technological advances that increasingly rapidly demand the ability of companies to allocate company resources effectively and efficiently (Riniwati, 2016). To be able to achieve this, precise and accurate information plays an important role needed by the company's management. Accounting information becomes one of the important foundations in decision-making (Negara et al., 2021).

Internal control can help the company and serve as a tool to carry out control effectively, with effective internal control, the company leadership in this case managers can control the company's activities well (Heimeriks, Schijven, & Gates, 2020). If the internal control implemented by a company is good and meets the standards, it can be ascertained that the company's goals and objectives are achieved to the maximum. So the company must implement internal control as a tool to direct employee behavior. According to (Hery, 2019) The company's internal control is generally structured to provide adequate assurance that the company's activities have been properly secured and that accounting records are reliable. Internal Control is a process that spreads throughout the company's operating activities and is an integral part of management activities where internal control provides adequate guarantees for control purposes in the form of securing assets, managing records in good detail to report company assets accurately and reasonably, providing accurate and reliable

information, preparing financial statements that are under the appropriate criteria established and encouraged and improved operational efficiency (Safira, 2015). Unsur pengendalian intern adalah (Mahatmyo, 2014):

- 1) An organizational structure that separates functional responsibilities.
- 2) Authorization system and recording procedures that protect property, liabilities, income, and costs to the organization/company.
- 3) Healthy practice in carrying out the duties and functions of every part of the organization/company
- 4) Competent employees in their field.

An accounting Information system is one type of information system needed by the company in handling its daily operations to produce accounting information and other information about the company's business processes needed by management and other related parties in connection with decision making and other policies. The accounting information system acts as a safeguard of the company's wealth with elements of control or checking in the accounting system, various frauds, irregularities, and errors can be avoided or tracked so that they can be corrected. Developments that occur in the field of accounting information lead to the development of information needs for interested parties and the need for quality processes and performance in producing information. In addition, currently, many companies are experiencing obstacles in the implementation of accounting information systems, which are located during the process of producing the information.

According to (Anggraeni & Rita, 2017) Accounting Information System is one of the implementations of management information systems, which are related to accounting activities and also the calculations of a company or organization. An Accounting Information System can be interpreted as an integrated activity that produces reports formed from business transaction data that is processed and presented so that it becomes a financial statement that has meaning for those who need it (Mardi, 2011). According to (Fauzi, 2017) Accounting Information System consists of 3 main subsystems, namely:

- 1) Transaction processing system (TPS). Supporting daily business operations with several documents and messages for users of the entire organization of transaction processing systems is central to the entire function of the information system by converting economic events to financial transactions, recording financial transactions in accounting records (journals and ledgers), distributing primary financial information to operating personnel to support their daily operating activities.
- 2) Ledger/financial reporting system. That results in traditional financial statements such as income statements, balance sheets, cash flow statements, tax returns, and other legally-established statements.
- 3) Management Reporting System (SPM). It provides internal management with financial statements with objectives and information necessary for decision making such as budgets, variant reports, and accountability reports.

To maintain and maintain the effectiveness of control, companies usually need a special section called the internal audit section. The internal audit section in its implementation requires human resources that have been objectively selected and have qualifications in their fields, are skilled, capable, and more importantly, have integrity and honesty. This section is in charge of supervising and evaluating the effectiveness of every control activity in the company and maintaining that all applicable procedures and provisions in the company are carried out as appropriate.

An internal audit evaluates any controls that affect the effectiveness and efficiency of the company. Therefore, internal control is included in the scope of internal audits. An internal audit will evaluate and provide recommendations for improvements to internal control in a company. Internal Audits that play a good role will make the company's Internal Control more effective so that it is expected that the problems faced by the company in the face of its sales can be minimized which will eventually be competitiveness and profit for the company. For example, an internal audit of sales begins with an examination of sales systems and procedures. The goal is to assess whether the system and procedures have been working well, namely whether the sale of credit has been authorized by the

appropriate authorities. According to (Hery, 2017) Internal Auditor is an Auditor who works in one compcompany'sagement so that he has the status of an employee of the company. Internal auditors are an integral part of the company's organizational structure, where the role of providing continuous supervision and assessment, internal auditors have an interest in the effectiveness of internal control in one company.

PT. Sierra Mandiri Distribusindo is a company engaged in system & musical instrument distribution. the phenomena of problems that exist in companies related to the variables studied are:

TABLE 1.

ACCOUNTING INFORMATION SYSTEM PHENOMENON DATA, INTERNAL AUDIT, AND INTERNAL CONTROL			
Variable	Internal Control (Y)	Accounting Information System (X ₁)	Internal Audit (X ₂)
PT. Sierra Mandiri Distribusindo	<ol style="list-style-type: none"> Customer orders that are not processed immediately so that customers complain about goods that have not been received There is an error in the calculation of the stock of goods 	<ol style="list-style-type: none"> The Company uses Accurate Accounting Information System version 4 The network is often unstable, slowing down employees to input data Increased employee work time to complete the work 	<ol style="list-style-type: none"> The company only has an internal audit If the Internal Audit is on leave / absent from attending, then the Internal Audit cannot know the events that occurred in the company Internal Auditor lacks knowledge because the company employs internal auditors who are not an auditor and not a graduate majoring in accounting

Based on table 1, it can be seen that the company's Internal Control is not good, the phenomenon that occurs is customer orders that are not processed immediately so customers complain about goods that have not been received, resulting in errors in the calculation of stock goods. To improve the quality of service to customers and efficiency in administrative activities, the Company uses Accurate Accounting Information System version 4. A phenomenon that often occurs is that the network is often unstable so it slows employees to input data. This problem increases the time that employees have to spend on a job. The addition of time load issued by the user can reach ±15 minutes. This of course will affect the employee's work activities so that it is not optimal. This will affect the service system at PT. Sierra Mandiri Distribusindo in providing excellent service to its customers.

The company only has an internal audit that serves to supervise any transactions recorded/carried out by employees. The function of internal audit of PT. Sierra Mandiri Distribusindo is examining and evaluating the company's activities that focus on risk management, securing assets, assessing whether the company's assets are properly accounted for and avoiding the risk of loss, and maintaining the company's compliance with regulations. An internal auditor should have adequate competence with high knowledge and work experience but in fact, the internal auditor is not an auditor and not a graduate of accounting majors and the company pays less attention to the needs of internal auditors such as taking tax courses, accounting seminars so that internal auditors are less aware of changes in the implementation of the latest accounting records.

2. Methods

The type of data used in this research is quantitative data. According to (Sugiyono, 2016) this method is called the quantitative method because research data is in the form of numbers and analysis using statistics. In this case, the required quantitative data is the result of the respondent's questionnaire answer. The population is a generalization area consisting of objects/subject sects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. The population used in this research is all employees of PT. Sierra Mandiri Distribusindo has 38 people. The research used saturated sample techniques. According to (Sugiyono, 2016) Saturated sample is a sample determination technique when all members of the population are used as

samples. Thus, the number of samples in this research was 38 employees of PT. Sierra Mandiri Distribusindo.

The analysis tool used is a multiple linear regression analysis that aims to test the influence of two or more independent variables on dependent variables. The multiple linear regression equation models in this research are as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e \quad (1)$$

Keterangan:

Y : Internal Control

A : Constant

X1 : Accounting Information System

X2 : Internal Audit

β_1 - β_2 : Regression coefficients of each independent variable (X1 dan X2).

E : Error

3. Results and Analysis

The results discussed in this research include the results of validity tests and reliability tests, descriptive statistical results, classical assumption test results, multiple linear regression analysis results, hypothesis test results, and determination coefficient test results.

3.1. Characteristics of Respondents

An overview of respondents was obtained from the respondent's self-identity and is listed on the questionnaire based on age. The following presented the characteristics of respondents based on Age, Gender, Education:

Table 2.
DESCRIPTION OF RESPONDENTS BY AGE, GENDER, AND EDUCATION

Description	Frequency	Percentage (%)
Age	18 - 25 Years	44,73
	26 - 35 Years	26,32
	36 - 46 Years	18,42
	≥ 46 Years	10,53
	Total	38
Gender	Man	71,05
	Woman	28,95
	Total	38
Education	High School	44,74
	D1-D3	31,58
	S1	18,42
	S2	5,26
	Total	38

Table 2 shows that respondents in this research were mostly 18-25 years old with details of 17 people (44.73%), at the age of 26 - 35 years as many as 10 people (26.32%), at the age of 36 - 46 years as 7 people (18.42%) and the age of more than (\geq) 46 years as many as 4 employees (10.53%). The sexes in the research were mostly male, with 27 people (71.05%) and 11 women (28.95%). Based on the type of education, there is mostly high school / equivalent education with details of 17 people (44.74%), D1 - D3 education levels for as many as 12 people (31.58%), and undergraduate education levels for as many as 7 people (18.42%) and S2 education levels as many as 2 people (5.26%).

3.2. Descriptive Statistics

Data collected from each variable (Accounting Information System, Internal Audit, and Internal Control) that has been processed will be displayed in this section by displaying descriptive statistics

that can provide an overview of the minimum, maximum, average, and standard deviation values of each variable. Here are the results of descriptive statistical testing:

Table 3.

DESCRIPTIVE STATISTICS					
	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Information System	38	32	55	42,13	5,762
Internal Audit	38	20	48	33,26	7,262
Internal Control	38	15	34	26,87	5,226
Valid N (listwise)	38				

The amount of data used is 38 who are employees at PT Sierra Mandiri Distribusindo. The Accounting Information System Variable (X1) produces a minimum value of 32 in respondents number 3, 6 and a maximum value of 55 in respondents number 9 with an average of 42.13 and a standard deviation of 5,762. The Internal Audit Variable (X2) produces a minimum value of 20 in respondents number 29, and 30 a maximum value of 48 in respondents number 27 with an average of 33.26 and a standard deviation of 7,262.

3.3. Classic Assumption Test

The Statistical Test that can be used to test residual normality is the Kolmogorov-Smirnov non-parametric statistical test (K-S). If the Kolmogorov-Smirnov result shows a significant value above 0.05 then the residual data is normally distributed. Meanwhile, if the Kolmogorov-Smirnov result shows a significant value below 0.05 then the residual data produced is not normal.

Table 4.

NORMALITY TEST RESULTS		
One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		38
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	4,12384083
Most Extreme Differences	Absolute	,086
	Positive	,067
	Negative	-,086
Kolmogorov-Smirnov Z		,531
Asymp. Sig. (2-tailed)		,940
a. Test distribution is Normal.		
b. Calculated from data.		

The table above shows that the data is distributed normally. This is indicated by the value of Asymp. Sig (2-tailed) of 0.940 which is greater than the predetermined significance of 0.05.

3.4. Multicollinearity Test

A multicollinearity test is the existence of a perfect linear relationship between some or all independent variables. The multicollinearity test aims to test whether the regression model found a correlation between free (independent) variables. A good regression model should not correlate with independent variables.

Table 5.

MULTICOLLINEARITY TEST RESULTS			
Coefficients ^a			
Model	Collinearity Statistics		
	Tolerance	VIF	
1	Accounting Information System	,932	1,073
	Internal Audit	,932	1,073
a. Dependent Variable: Internal Control			

Based on the table above, it can be known that the tolerance value (α) for the Internal Accounting and Audit Information System variable is 0.932 or greater than 0.10. Variance Inflation Factor (VIF)

value for Accounting Information System variables and Internal Audit is 1.073 or smaller than 10. The results of the multicollinearity test above show that independent variables (Accounting Information Systems and Internal Audits) do not experience multicollinearity.

a. Multiple Linear Regression Analysis

Multiple linear regression analysis is used to look at the influence of mathematical relationships between dependent variables (Accounting Information Systems and Internal Audits) and independent variables (Internal Control). Here are the results of the multiple linear regression analysis:

Table 6.
MULTIPLE LINEAR REGRESSION ANALYSIS TEST

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	4,621	5,495	
1 Accounting Information System	,258	,125	,284
Internal Audit	,342	,099	,475

a. Dependent Variable: Internal Control

From the multiple linear regression test obtained the regression equation is Internal Control = 4,621 + 0,258 Accounting Information System + 0,342 Internal Audit + e. If the variable value of Accounting Information System and Internal Audit is zero (0) or nonexistent, then the value of Internal Control will increase by 4,621 units. The regression coefficient (β) of the Accounting Information System variable of 0.258 indicates that if the value of another independent variable is zero (0) or fixed and the Accounting Information System increases by 1 unit, then the value of Internal Control will increase by 0.258 units. The regression coefficient (β) of the Internal Audit variable of 0.342 indicates that if the value of other independent variables is zero (0) or fixed and the Internal Audit increases by 1 unit, then the value of internal control will increase by 0.342 units.

b. Hypothesis Test

The statistical t-test shows how far the influence of one independent variable is on the dependent variable by assuming the other variable is constant.

Table 7.
T-TEST (PARTIAL TEST)

Type	t	Sig.	Sig. f
(Constant)	,841	,406	0.000
1 Accounting Information System	2,059	,047	
Internal Audit	3,441	,002	

a. Dependent Variable: Internal Control

The Accounting Information System Variable has a t_{value} value of 2,059 with a significant value of 0.047. The t_{value} value will be compared to the value of the t distribution table which has a significant 0.05. The t distribution table obtained a t_{table} value of 2.02809. Therefore, the t_{value} value > t_{table} , which is with a value of 2.059 > 2.02809 and a significant value of < 0.05, namely with a value of 0.047 < 0.05. The results of this test show that H1 is accepted, which means that the Accounting Information System variable has a significant effect on Internal Control. Internal Audit Variable has a t_{value} value of 3,441 with a significant value of 0.002. The t_{value} value will be compared to the value of the t distribution table which has a significant 0.05. The t distribution table obtained a t_{table} value of 2.02809. Therefore, the value of t_{value} > t_{table} is with a value of 3.441 > 2.02809 and a significant value of < 0.05, namely with a value of 0.002 < 0.05. The results of this test show that H2 is accepted, which means that the Internal Audit variable has a significant effect on Internal Control.

The f-test has a significant value of 0.000 compared to a significance value of 5%. The results were obtained that it was significant < 0.05, namely with a value of 0.000 < 0.05. The test results showed that the internal accounting and audit information system variables had a significant effect on internal control. R Square is 0.377 or 37.7%. This means that 37.7% of Internal Control variables can be

explained by Accounting Information Systems variables and Internal Audits, while the remaining 62.3% of Internal Control variables can be explained by other variables not studied in this research, such as information technology and employee performance.

4. Conclusion

The results of this research state the influence of Accounting Information Systems and Internal Audits on Internal Control as shown from the results of multiple linear regression analysis gives the meaning that every increase in aspects of the accounting information system variables and internal audits by one unit, then internal control will increase. The results of partial hypothesis testing show that there is a significant influence of accounting information systems on the internal control of PT. Sierra Mandiri Distribusindo. The results of partial hypothesis testing show that there is an influence and significant internal audit on internal control in PT. Sierra Mandiri Distribusindo.

5. References

- Anggraeni, E. Y., & Rita, I. (2017). *Pengantar Sistem Informasi*. Yogyakarta: Andi.
- Fauzi, R. A. (2017). *Sistem Informasi Akuntansi (Berbasis Akuntansi)*. Yogyakarta: Deepublish.
- Heimeriks, K. H., Schijven, M., & Gates, S. (2020). finansial—yang diperkenalkan di Bab 11. Pemimpin strategis bertanggung jawab untuk membantu perusahaan mengembangkan dan menggunakan dua jenis pengawasan ini dengan benar. Seperti yang penulis jelaskan di Bab 11, pengawasan keuangan berfokus pada hasil keuangan jangka pendek. Sebaliknya, pengawasan strategis berfokus pada konten tindakan. *MANAJEMEN STRATEGI KONSEP DAN MODEL BISNIS*, 35(1), 176.
- Hery. (2017). *Auditing dan Asuransi*. Jakarta: PT. Grasindo.
- Hery. (2019). *Istilah-Istilah Akuntansi dan Auditing*. Jakarta: Gramedia Widiasarana Indonesia.
- Mahatmyo, A. (2014). *Sistem Informasi Akuntansi Suatu Pengantar*. Yogyakarta: Deepublish.
- Mardi. (2011). *Sistem Informasi Akuntansi*. Jakarta: Ghalia Indonesia.
- Negara, E. S., Romindo, R., Tanjung, R., Heriyani, N., Simarmata, J., Jamaludin, J., ... Purba, B. (2021). *Sistem Informasi Manajemen Bisnis*. Yayasan Kita Menulis.
- Riniwati, H. (2016). *Manajemen Sumberdaya Manusia: Aktivitas Utama dan Pengembangan SDM*. Universitas Brawijaya Press.
- Safira, K. S. N. (2015). *Sistem Informasi Akuntansi (Terjemahan)*. Jakarta: Salemba Empat.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif Kualitatif dan RD*. Bandung: Alfabeta.