THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS ON THE QUALITY OF FINANCIAL STATEMENTS THROUGH INTERNAL CONTROL (CASE STUDY OF THE MINISTRY OF RELIGIOUS AFFAIRS IN SUNGAI PENUH CITY)

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ABSTRACT

This study aims to determine the effect of Accounting Information Systems on the Quality of Financial Statements through Internal Control (Case Study of the Ministry of Religion of Sungai Penuh City), this type of research is Quantitative research and data collection techniques in this study using observation and distribution of questionnaires, where questionnaires were distributed to 20 respondents who were employees of the Ministry of Religion of Sungai Penuh City. The findings of the research results show that there is a direct influence between the Accounting Information System (X1) on internal control (X2), namely, amounting to 0.25. There is a direct influence between the Accounting Information System (X1) on the Quality of Financial Statements (Y), namely, by 0.11. There is a direct influence between internal control (Z) on the quality of financial statements (Y), namely, by 0.10. There is an indirect effect of Accounting Information System (X1) on the Quality of Financial Statements (Y) through Internal Control (Z), namely, by 0.05.
Keyword: Accounting information systems, Financial statements.

INTRODUCTION

A concrete effort to realize the accountability of government financial management, both central government and regional government, is to submit accountability reports in the form of financial reports, Bandi (2014). The resulting government financial report must meet the principles of timely and prepared by following government accounting standards. The government's financial statements are then submitted to DPD / DPRD and the general public after being audited by the financial audit agency (BPK). The financial statements produced by the local government will be used by several interested parties as a basis for decision making. Therefore, the information contained in the local government financial statements (LKPD) must be useful and in accordance with the needs of the users. Suggesting that it is a consequence if the financial statements must be reported openly and accessibly for information users because the financial statements are a

reflection of the local government's commitment to carry out the mandate of the community and realize good governance in the local government itself.

The amount of authority given by the central government to local governments is the responsibility of local governments to realize good governance as a form of accountability to the public.

In general, an accounting information system is a system that processes data and transactions to produce useful information for planning, controlling, and operating agency / business finances.

From the observations of researchers, the Penomena that occurs in every presentation of DIPA (budget implementation documents), namely there are still several findings regarding the application of elements of the accounting information system and internal control that are not properly implemented, thus affecting the quality of financial reports, such as the presentation of financial reports that cannot be accounted for, it can be seen that every procurement transaction and activity budget realization report at the Ministry of Religion still lacks transparency, so there is still a motion of distrust and also financial reports that are difficult to understand, if the language of terms and sequence writing is not good, The information in the financial statements is free from misleading notions and material errors, presents each fact honestly, and can be verified, in the Ministry of Religion of Sungai Penuh City in the presentation of financial statements there are still dishonest transactions such as the purchase of goods, the amount of expenditure on the purchase of goods does not match the amount of goods purchased and other events that should not occur. and also in terms of supervision / control carried out by the leadership of the Ministry of Religion, it is still not done properly, it appears that supervision / control is not carried out continuously at all times and also a separate assessment is not carried out by independent means and a review of all transactions that have been carried out by the leadership, so that there are many gaps for errors in making financial statements.

METHODS

1. This research is quantitative research, according to Arikunto (2010: 27) quantitative research is research that uses numbers starting from data collection, interpretation of the data and the appearance of the results. The approach that researchers use is an associative approach, namely research that aims to determine the relationship between two or more variables.

2. Data Source. The data used in this research is primary data. Primary data is data obtained by data taken directly by researchers without going through intermediaries so that the data obtained is raw data. Primary data sources are internal data. This means that the data is obtained directly by distributing questionnaires to respondents directly.
3. Primary sources are data sources that directly provide data to data collectors (Sugiyono, 2015: 187). As for this research, the primary data source is the State Civil Apparatus Employees (ASN) at the River City Ministry of Religious Affairs Office.

RESULTS AND DISCUSSION

F Test (Simultaneously)

F statistical test to show whether all independent or independent variables included in the model have a joint influence on the dependent / dependent variable. Then there are the following results:

$$F = \frac{R^2/(K-1)}{1-R^2/(n-k)}$$

$$F = \frac{0,330/(3-1)}{1-0,330/(20-3)}$$

F = 4,186

Table 1
F Test Results

ANOVA [a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	**33,391**	**2**	**16,695**	**4,186**	**,033[b]**
	Residual	**67,809**	**17**	**3,989**		
	Total	**101,200**	**19**			

a. Dependent Variable: Financial report quality
b. Predictors: (Constant), Accounting information system, Internal control

Based on table 1 above about the ANOVA test or F test, the calculated f value is 4.186 and f table is 3.55 with a significance of 0.033, therefore f count> f table (4.186> 3.55) then with a significance value smaller than 0.05 (0.033 <0.05), it can be concluded that "accounting information systems and internal control together have a positive effect on the quality of financial reports at the Ministry of Religion of Sungai Penuh City.

T Test (Partially)

The t test is a statistical test which is a partial correlation coefficient test used to prove the effect of the independent variable on the dependent variable, where one of the independent variables is fixed / controlled.

With the provision that the author proposes a hypothesis, with an error tolerance level of 5% after submission with SPSS, the results are obtained as shown in the following table:

Table 2
T Test Results

Coefficients [a]					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		

1	(Constant)	**8,370**	**4,946**		**1,692**	**,109**
	Accounting information system	**,278**	**,193**	**,333**	**1,446**	**,046**
	Internal control	**,146**	**,102**	**,329**	**1,430**	**,171**

a. Dependent Variable: Quality of Financial Statements

The explanation of the t test results for each independent variable is as follows:

1. Accounting information system on the quality of financial statements
   Based on the table above, it is known that the tcount< t table is 1.446> 0.46 with a significant level of 0.046 (Signification> 5%) Then there is a significant influence between the accounting information system (X1) on the quality of financial reports (Y) at the Ministry of Religion of Sungai Penuh City.
2. Internal Control on the Quality of Financial Statements
   Based on the table above, it is known that the tcount< t table is 1.430< 1.71 with a significant level of 0.171 (Signification> 5%) Then there is an insignificant influence between Internal Control (Z) on the Quality of Financial Statements (Y) at the Ministry of Religion of Sungai Penuh City.

Path Analysis (Path Analysis)

The data analysis technique used is path analysis / path analysis using SPSS Version 25. Path analysis is used to describe and test models of relationships between variables in the form of cause and effect (Sugiyono, 2017: 34).

Conceptual Model Submission

Based on the results of the theoretical study, a framework of thinking can be formulated in the form of a conceptual model, as well as a research study hypothesis such as a paradigm model of the relationship between variables.

The hypotheses to be tested based on the conceptual model are as follows:

1. There is a direct influence (X1) on (Z)
2. There is a direct influence (X1) on (Y)
3. There is an influence (Z) on (Y)
4. There is an indirect effect (X1) on (Y) through (Z)

Path Analysis Model

To determine the direct effect of each variable, namely the Accounting Information System variable (X1) on Internal Control (Z), the Accounting Information System variable (X1) on the Quality of Financial Statements (Y), the Internal Control variable (Z) on the Quality of Financial Statements (Y), and the indirect effect of the Accounting Information System variable (X1) on the Quality of Financial Statements (Y) through Internal Control (Z), based on the above conception can be seen in the specification of the analysis model, as illustrated in the following *path* analysis picture:

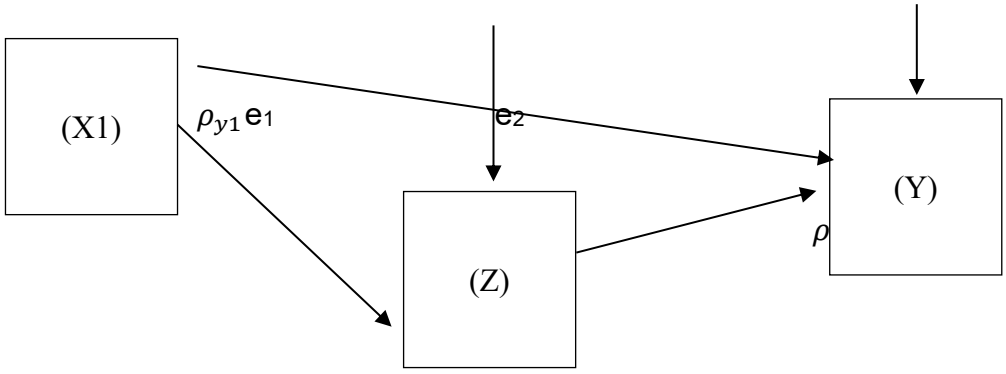

Figure 1 Path Analysis Model of the Effect of Accounting Information System Variables (X1) on the Quality of Financial Statements (Y) through Internal Control (Z)

Based on the path analysis model described above, further processing can be carried out by dividing the path structure into 2 (two) groups, namely Path substructure 1 and Path substructure 2 as illustrated below:

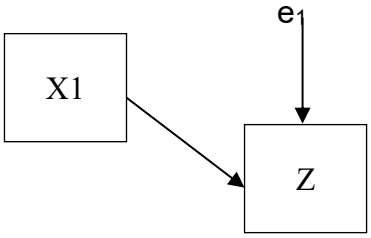

Figure 2 Substructure 1

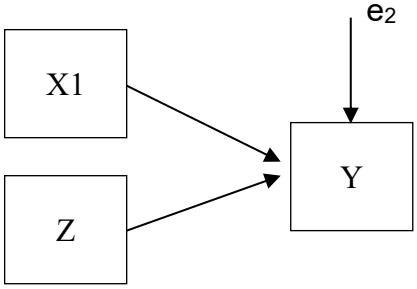

Figure 3 Substructure 2

Operating the Analysis Model

Based on the results of the above analysis, the operation of the *path* analysis model will be described in the following stages:

1. **Identifying the Path Coefficient of Substructure 1 and Substructure 2**

   Based on the results of multilevel regression analysis, each path coefficient can be determined as follows:

   a. Regression stage 1 BetaX_{12} = 0.506 (t = 2.490) = ρ_{21}
   b. Regression stage 2 BetaX_{1Y} = 0.333 (t = 1.446) = ρ_{Y1}
   c. Regression stage 2 BetaX_{2Y} = 0.329 (t = 1.430) = ρ_{Y2}

   Notes:

   Beta = Standardized regression coefficient, used as path coefficient
   ρ_{21} = Path coefficient between X1 and X2
   ρ_{Y1} = Path coefficient between X1 and Y
   ρ_{Y2} = Path coefficient between X2 and Y

2. **Calculating the Path Coefficient for Residual Substructure 1**

   By using the formula$\sqrt{(1-R^2)}$, the path coefficient for the residuals of

each variable can be calculated as follows:

a. Path coefficient for residual substructure 1: Accounting Information System (X1) to Internal Control (Z)

e_1 = $\sqrt{(1 - R^2)}$
=$\sqrt{(1 - 0{,}256)}$
= 0,862

b. Based on the above results, the path coefficient and residual path coefficient of Substructure 1 can be described as follows:

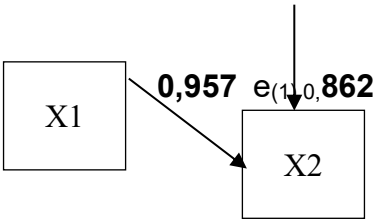

Figure 4 Results of Substructure 1

Calculating the Path Coefficient for Substructure 2 Residuals

By using the formula$\sqrt{(1 - R^2)}$, the path coefficient for the residuals of each dependent variable can be calculated as follows:

a. Path coefficient for substructure 1 residuals: Accounting Information System (X1) and Internal Control (Z) on Financial Statement Quality (Y).

e_2 = $\sqrt{(1 - R^2)}$
=$\sqrt{(1 - 0{,}330)}$
= 0,818

b. Based on the above results, the path coefficient and residual path coefficient of Substructure 2 can be described as follows:

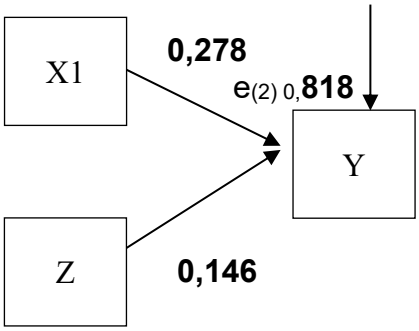

Figure 5 Result of Substructure 2

Description:

e_1 = Path coefficient for residual substructure 1 Information System Accounting Information System (X1) to Internal Control (Z)

e_2 = Path coefficient for residual substructure 2 Accounting Information System (X1) and Internal Control (Z) on Financial Statement Quality (Y)

R^2 = Coefficient of determination on each path

1 = Constant number

Summarizing the Direct and Indirect Effects

Taking into account the model presented above where there is a path coefficient so that the price is found ρ_{21} = 0.506,ρ_{Y1} = 0.333 andρ_{Y2} = 0.329, thus a recapitulation of both the direct effect and the indirect effect of exogenous variables on endogenous variables can be prepared with the results as described below:

a) Direct effect between Accounting Information System (X1) on Internal Control (Z)

X1 to Z = ρ_{21} × ρ_{21}
= 0.506 × 0.506
= 0,256036

Based on the above calculations, it is known that the contribution of the direct effect of the Accounting Information System (X1) variable on Internal Control (Z) is 0.256036.

b) Direct effect between Accounting Information System (X1) on Financial Statement Quality (Y)

X1 to Y = ρ_{Y1} × ρ_{Y1}
= 0,333 × 0,333
= 0,110889

Based on the above calculations, it is known that the contribution of the direct effect of the Accounting Information System (X1) variable on Employee Work Productivity (Y) is 0.110889.

c) The direct effect between Motivation (X2) on the Quality of Financial Statements (Y)

Z to Y = ρ_{Y2} × ρ_{Y2}
= 0.329 × 0.329
= 0,108241

Based on the above calculations, it is known that the contribution of the direct effect of the Internal Control variable (Z) on the Quality of Financial Statements (Y) is 0.108241.

d) The indirect effect between the Accounting Information System (X1) on the Quality of Financial Statements (Y) through Internal Control (Z)

X1 to YΩ Z = ρ_{21}×ρ_{Y1}× ρ_{Y2}
= 0.506 × 0.333 × 0.329
= 0,0554

Based on the above calculations, it is known that the contribution of the indirect effect of the Accounting Information System variable (X1) on the Quality of Financial Statements (Y) through Internal Control (Z) is 0.0554.

Based on the results of the analysis calculation above, where there is a direct effect of the Accounting Information System (X1) variable on Internal Control (Z) of 0.256036, Accounting Information System (X1) on the Quality of Financial Statements (Y) of 0.110889, Internal Control (Z) on the Quality of Financial Statements (Y) of 0.108241, as well as the indirect effect of the Accounting Information System variable (X1) on the Quality of Financial Statements (Y) through Internal Control (Z) of 0.0554, it can be arranged in a summary table which can be seen in table 4.11 below.

Table 3
Summary of Analysis of Direct and Indirect Effects of Exogenous Variables on Endogenous Variables

No	Description	Direct	Indirect
1.	Direct effect (X1) on (Z)	0,256036	-
2.	Direct effect of (X1) on (Y)	0,110889	-
3.	Direct effect of (Z) on (Y)	0,108241	-
4.	Indirect effect (X1) on (Y) through (Z)	-	0,0554

Data Source: Data Processing Results 2025

Testing Indirect Influence (*Intervening*)

Indirect effect of accounting information system (X1) on the quality of financial statements (Y) through internal control (Z):

Sab $=\sqrt{b^2SEa^2 + a^2SEb^2}$

Sab $=\sqrt{(0{,}146^2.0{,}384^2) + (0{,}957^2.0{,}102^2)}$

Sab $= \sqrt{0{,}012671665}$

Sab $= 0{,}1126$

t $= \frac{ab}{Sab}$

t $= \frac{0{,}957.0{,}146}{0{,}1126}$

t $= \frac{0{,}139722}{0{,}1126}$

t $= 1{,}241$

Based on the calculated t value above compared to the t table value of 1.74 for 5% significance, it can be concluded that there is no positive and significant effect of the accounting information system on the quality of financial statements through internal control. This is evidenced by the value of t count is smaller than t table (1.241 < 1.74).

Hypothesis Test

To determine whether the previously proposed hypothesis can be accepted or rejected, the basis for testing can be used with the following criteria:
If t count> t table or sig value <0.05 then the hypothesis is accepted
If t count < t table or sig value> 0.05 then the hypothesis is rejected
From the hypothesis testing that the researchers have done, the following results are obtained:

1) From the analysis of the effect of the Accounting Information System (X1) on Internal Control (Z), the valuet_{hitung} = 2.490 is obtained at a sign of 0.023 <0.05, thus the hypothesis is accepted. So, it can be concluded that there is a direct effect of Accounting Information System (X1) on Internal Control (Z).
2) From the analysis of the Accounting Information System (X1) on the Quality of Financial Statements (Y), the valuet_{hitung} = is 1.446 at sign 0.166> 0.05, thus the hypothesis is rejected. So, it can be concluded that there is an

insignificant direct effect between the Accounting Information System (X1) on the Quality of Financial Reports (Y).

3) From the analysis of the effect of Internal Control (X2) on the Quality of Financial Statements (Y), the valuet_{hitung} = 1.430 is obtained at sign 0.171> 0.05, thus the hypothesis is rejected. So, it can be concluded that there is an insignificant direct effect between Internal Control (X2) on the Quality of Financial Statements (Y).
4) From the analysis of the indirect effect of the Accounting Information System (X1) on the Quality of Financial Statements (Y) through Internal Control (X2), the calculated t value of 1.241 is smaller thant_{tabel} = 1.74 atα = 0.05, thus the hypothesis is rejected. So, it can be concluded that there is an insignificant indirect effect between the Accounting Information System (X1) on the Quality of Financial Statements (Y) through Internal Control (X2).

CONCLUSION

Based on the description and analysis, it can be concluded that the effect of the Accounting Information System on the Quality of Financial Statements through internal control at the Ministry of Religion of Sungai Penuh City is as follows:

1. There is a direct influence between the Accounting Information System (X1) on internal control (X2) it is known that the contribution of the direct influence of the Accounting Information System variable (X1) on internal control (Z) is, amounting to 0.256036.
2. There is a direct influence between the Accounting Information System (X1) on the Quality of Financial Statements (Y) it is known that the contribution of the direct influence of the Accounting Information System variable (X1) on the Quality of Financial Statements (Y) is 0.110889.
3. There is a direct influence between Internal Control (Z) on the Quality of Financial Statements (Y) it is known that the contribution of the direct influence of the Internal Control variable (Z) on the Quality of Financial Statements (Y) is 0.108241.
4. There is an indirect effect of Accounting Information System (X1) on the Quality of Financial Statements (Y) through Internal Control (Z) it is known that the contribution of the indirect effect of the Accounting Information System variable (X1) on the Quality of Financial Statements (Y) through Internal Control (Z) is, amounting to 0.0554.

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