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Internal Control, AIS Quality and Accounting Information Quality: Empirical Evidence from Higher Education in West Java – Indonesia

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ABSTRACT

This research was conducted to analyze the influence of accounting information system (AIS) quality as an intervening variable which is influenced by internal control and affecting the quality of accounting information (AI). Rigorous competition especially in developing the resources owned and winning students, forcing higher education, in particular, private universities to prepare dynamically and planned so that universities can have the ability to innovate. This will in the end support their business continuity and can only be done when private universities are supported by the information of quality. The quality of information is useful in decision making, which determines the sustainability of an organization. Various researches state that information quality was obtained from the application of the quality of AIS. This research was executed in 16 private universities in West Java – Indonesia and 81 data were collected. The analytical technique used was Structural Equation Modelling (SEM) using SmartPLS 3.0. application. The result of the hypothesis testing indicates a positive relationship between the effectiveness of internal control and the influence of the quality of the AIS. Eventually, the quality of AIS influences the quality of AI positively.

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CCS Concepts

• Social and professional topics ~Professional topics
~Management of computing and information systems
~Information system economics.

Keywords

("internal control; accounting information; accounting information system").

1. INTRODUCTION

1.1 Background

Referring to the business context, Indonesian Higher Education Laws and Regulations announces normatively that higher education is a non-profit organization. But the exposure of strategic inflection point by the Ministry of Research, Technology, and Higher Education in National Work Meeting 2019 stated that higher education is also included in the business area especially the service industry. As a business organization, higher education is obliged to be able to win the competition between other higher education, both private and public universities.

Strong rivalry especially in developing resources owned and winning students, forcing higher education, in particular, private universities to prepare dynamically and planned so that universities can have the ability to innovate which eventually supports the sustainability of the business. This can run well only if private universities are supported by the availability of information. Quality information is beneficial for decision making, which ultimately determines the organization's sustainability [1], [2]. The context of information is accounting information (AI), which is the output of data processing which is both useful and meaningful [3].

Information is used by people to help the completion of work [4], governance [5], and to support the proper decision making [6].

Quality AI is a financial AI that has the characteristics to make certain information more useful to the users [7]. The various characteristics embedded are accurate [8], relevant [9], timeliness [3], and complete [9]. The information revolution that is happening now has an impact on the increase of information technology usage which begins from creation, distribution, and usage of information [4]. The creation of AI is determined by the usage of an accounting information system (AIS) [10], [11].

The context of the quality and success of AIS has similarities and can be exchanged [7]. Prior research of DeLone and McLean [8] classified six categories that shape the information system success model (system quality, information quality, user, user satisfaction, individual and organizational influence). The success measure of an information system can be observed not only from the time, cost and resources usage efficiency, but the success of AIS can also be measure from the information technology quality that is used within AIS [12]. Furthermore, Sacer & Oluic (2013) [12] explain that information technology has changed the usage of AIS in alteration, presentation, and communication of AI.

The fact that happens elaborate that the financial system of PTN-BH (state higher education) is not flexible. This matter proves the existence of the incompatibility of the financial reporting system and existing academic activities [13]. For AIS to function in the achievement of management goals, internal control is needed [14]. Internal control consists of procedures and policies that are designed to provide reasonable assurance that an organization can achieve its goal [15]. Unfortunately, not all organizations have effective internal control systems [15]. The problem in the educational sector, according to Regional People's Representative Assembly [16], is caused by weaknesses within internal control, related to lecturer and student ratio which has affected twelve universities in South Sulawesi non operated. The non-operation is also generated by a lack of diversification in the university reporting system.

Prior researches still have not given conclusive results associated with the concept. Fardinal's research [17] that was conducted in Indonesian ministries and institutions are also the same studies that were done in telecommunication entity in Bangladesh which gave empirical proof that the quality of AIS is influenced by the internal control system. Nevertheless, Napitupulu's research [18] found contradictory findings that in the Indonesian banking sector, internal control does not influence the quality of the AIS. This attracts researchers to do further research on internal control and AIS quality. Moreover, in this study, the AIS becomes the intervening variable which links internal control with accounting IA.

2. THEORETICAL REVIEW

The contingency theory approach outlines the diversity of organizational control within different conditions. It exposes how organizational procedures are done in organizational control. The contingency approach is based on the premise that states the nonexistence of a generally accepted accounting system and can be implemented in every organization's model. This depends on sundry conditional and situational factors that are embedded in the organization [19]. Internal control within this research is acknowledged as the contingency factor.

2.1 Internal Control and AIS Quality

AIS can be defined as a set of people and collections (resources), which are designed to produce information from data processing of financial and other data [20]. AIS is also a

collection of documents, activities which include technology. AIS is designed to collect data, process, and to report information to the decision-makers.

AIS evaluation and implementation are commonly used in research topics. Evaluation measurement can use the context of quality or effectiveness. Both contexts measure the same thing [7]. The quality and effectiveness contexts both basically refer to the AIS success [8] using the term success to measure the success of information system implementation. Since the release of the success measurement model of DeLone & McLean, numerous researches had used the term success and measure the success of information system implementation using the success measurement model in multitudinous sectors [21], [22], [23], [24]. Moreover, the modification of the success model of DeLone & McLean has been done many times [25], [26]. This research focuses on the system quality [8] as part of the information system success measurement model. A quality system is a system that is able to achieve goals. AIS quality in this research uses three dimensions which are integration, flexibility, and usability. The usability context is similar to the intention to use which is recommended to be the dimension in measuring AIS quality [27].

In achieving organizational goals, a system controlled by internal control is needed [28]. Furthermore is explained that internal control is a guarantee that AIS has functioned well as expected so that risk or deviation from goals can be avoided. To maintain security and availability of information with an organization, AIS needs to include control so that information resulted is reliable and accurate [15]. Internal control within AIS will support management efforts to maintain financial data accuracy, protect the precious asset, and prevent fraud [14]. Internal control within the AIS context is divided into two which are application control and general control [20]. This matter is used to measure the internal control concept.

The influence of internal control toward AIS quality is strengthened by research done by Fardinal (2013) [17] in 85 ministries and institutions in Indonesia, research executed by Fitriati & Susanto (2017) [28] in muhamadiyah educational institution in Indonesia, and Neogy's research (2014) [29] conducted in telecommunication entity in Bangladesh. Findings from research done by Abbas & Iqbal (2012) [30] state that internal control helps organizations in decreasing and mitigating risk, also optimizing AI reliability. Despite that, Napitupulu's research (2020) [18] in the banking sector asserts contradictory results which are the effectiveness of internal control does not influence AIS.

H1: Internal control system has a positive influence on AIS quality.

2.2 AIS Quality and AI Quality

Quality information is stated as information that has complete, concise, relevant, and timeliness characteristics [9]. Value of information referred to how does that information help decision making in achieving organizational goals. In addition, information quality is valued from how does that information help people in doing operational activities efficiently and effectively [31].

AI is the result of data processing which is collected and changed within AIS [3]. The usage of AIS helps to result in AI quality [14]. The main purpose of AIS design basically is to get information (the result of data processing), which can be used to mitigate risk in decision making [6]. The statement is supported by prior

research (Salehi,2010) [32], which found that AIS had helped to increase the financial reporting quality particularly AI in Iran organization. Researches [17], [33][14], and [11] similarly stated that AIS influenced AI quality. The dimension and indicator to measure AI quality are elaborated characteristics of accurate, timeliness, complete, and relevant information quality [3], [5], [9].

H2: AIS quality has a positive influence on AI quality.

3. RESEARCH METHOD

This research is explanatory research. The instrument used for data collection is a closed questionnaire. The questionnaire is addressed to finance and administration departments who use the AIS application in private universities in West Java, Bandung. The questionnaire will be distributed directly to the respondent and also through social media. From the distributed questionnaire, the data collected is a total of 85 respondents, however, only 81 data from 16 private universities are complete and can be further processed.

The collected data will be tested for their validity and reliability. Data analysis will be done by using the Structural Equation Model – SEM with the PLS approach (SmartPLS 3.0) so that the formulation of the problem can be answered and so thus the research hypotheses.

4. RESULT AND DISCUSSION

4.1 Data Analysis with PLS Approach

4.1.1 Outer Model Testing

The relationship between the latent variable and indicator (manifest variable) can be specified using the outer model. Overview of the path coefficient for Variables X, Y, and Z as a result of early model processing is presented below:

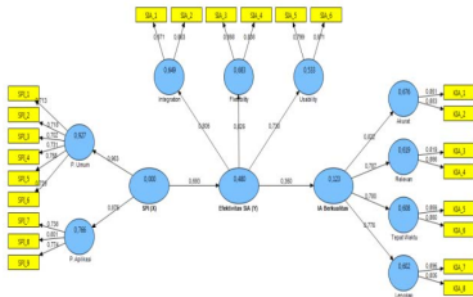


Figure 1: Coefficient path X-Y-Z

According to the processing, the value scale of the loading factor can be seen to be above 0,5 so that observed variables can be continued to the next stage.

a. Convergent Validity

For the reflective model, convergent validity can be used to evaluate the model. The loading factor value for the observed variables can be said to be valid if it shows the value above 0,5. The result indicates that all of the observed variables show the loading factor value to be above the required value and thus can be used in the next testing.

b. Discriminant Validity

According to the result of cross loading testing (discriminant validity), it is recognized that all of the indicators are valid because they have the highest correlation value with their dimensions compared to other dimensions.

For reliability indicator testing, composite reliability value needs to be 0,7 for the model to have high reliability. Such is the case with Cronbach's Alpha, all latent variables need to have the value above 0,6. Meanwhile, the result of AVE processing can be known that all of the dimensions (latent variables) have values above 0,5 and can be said that the model has feasible convergent validity and so further testing can be carried out.

4.1.2 Inner Model Testing

The description of the relationship between the later variables based on substantive theory can be seen from testing the inner model.

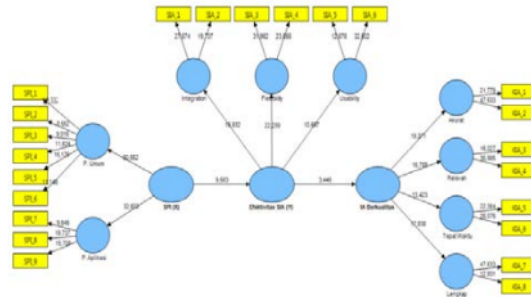


Figure 2: t-statistic Value

Figure 2 depicts the t-statistic value for every indicator. It can be known that every indicator can measure dimension and its variable. T-statistic value > 1,96 therefore, variables can be reflected significantly and positively by its indicators.

a. R-Square

The result of data processing to know the value scale of the coefficient of determination (R-square) is as follow:

- The influence of PI (X) toward AIS quality (Y) has a value of 0,480 (weak category) or 48,0%, whereas the rest has a value of 52,0% influenced by factors outside of the observed variables.
- The influence of PI (X) toward AIS quality (Y) and its impact on AI quality (Z) has a value of 0,123 (weak category) or 12,3%, whereas the rest has a value of 87,7% influenced by factors outside of the observed variables.

b. Hypothesis Testing

The result of data processing concerning the hypothesis testing is as follow:

Tabel 1. Path Coefficients

Variables	Original Sample (O)	t-Statistic	t-table	Hypothesis
The influence of SPI (X) to AIS (Y)	0.693	9,583	1,96	Internal control system has a positive influence on AIS quality (H0 rejected)
The influence of AIS (X) to AI quality (Z)	0.350	3,446	1,96	AIS quality has a positive influence on AI quality (H0 rejected)

By comparing the t-table and t-statistic, as the data in the table above presented:

- First hypothesis: H0 is rejected (t-statistic > t-table), in other words, internal control positively influences AIS quality.

- Second hypothesis: is rejected (t-statistic > t-table), in other words, AIS quality positively influences AI quality.

Based on the further calculation, the value scale of R-square can be obtained to the influence of internal control (X) toward AIS quality (Y) and also its impact on the AI quality (Z) which has the value of 0,123. The calculation of F is as follow:

$$F = \frac{(n-k-1) \sum_{i=1}^n P_{YX} r_{YX1}}{k \left\{ 1 - \sum_{i=1}^n P_{YX} r_{YX1} \right\}}$$

$$F = \frac{(81-2-1) \times 0,123}{2 \{1-0,123\}} = 5,444$$

The result of calculation above has the value of 5,444 Ftable has value of 3,109 ($\alpha = 0,05$ dan $DF = 78$). The result shows the value scale of $F_{\text{table}} > F_{\text{table}}$ ($5,444 > 3,109$) therefore, H_0 is rejected or in other words, internal control positively influences the AIS quality and also impacts positively toward AI quality.

c. Goodness of Fit (GoF)

GoF value is a simple measurement to predict the model and is used to assess measurement and structural models.

$$\text{GoF} = \sqrt{\text{Avg Comm} \times \text{Avg R}^2}$$

$$= \sqrt{0,635 \times 0,606}$$

$$= 0,620$$

The above calculation indicates that the value of GoF is 0,620, hence it can be said that the value is under the large category.

4.2 Discussion

Internal control positively influences AIS quality. The more effective internal control is within an organization, it will influence AIS quality. The result of this research is in line with prior researches [14], [17], [29]. Every organization including an organization in the educational sector needs internal control to ensure that every economic event can be documented with the help of AIS [18]. Internal control is needed to prevent mistakes that can give a negative impact on the AIS process and output. The combination of effective general control and application control will make AIS successfully implemented.

The more quality AIS is, the more it will influence the AI quality. This matter is consistent with preceding researches done by Fitriati (2020) [2] and Meiryani et.al., (2020) [10], which stated that information as an output of AIS will be more of quality when the AIS used is the one of quality. The fundamental function of AIS is to generate information that eventually will benefit the external and internal users.

5. CONCLUSION & SUGGESTIONS

According to the result of the analysis done, it can be concluded that:

1. Internal control positively influences the AIS quality
2. AIS quality positively influences AI quality
3. Internal control positively influences the AIS quality and also positively impacts the AI quality

To improve AIS quality, the organization can mind the effectiveness of internal control by designing and applying control activities that can mitigate risk. This research has implication for the implementation of AIS in higher education. Higher education is supposed to implement various internal controls to avoid risks. In the end, the controls that are applied will also have an impact

on the quality of the implemented AIS. The more quality AIS is implemented, the more quality AI will be. This is supported by the results of the research that has been done. In the end, quality AI will greatly impact the trust of users of AI. Besides, this research also has implications for developing a conceptual theory regarding the factors that influence the application of AIS, so that in the end these factors can become Critical Success Factors.

This research studied a single factor that influences AIS quality. It is recommended for other researchers to study various other factors that are observed from the organizational or individual perspectives.

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