Original Article

The Influence of Accounting Information Systems and the Quality of Internal Control Systems on the Quality of Financial Statements (a Study at PT Alfath Corporation Indonesia)

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Abstract:

This study aims to determine the effect of the accounting information system and the quality of the internal control system on the quality of financial statements at PT Alfath Corporation Indonesia. This study uses a quantitative approach with data obtained through the spread of questionnaires to 71 respondents who are employees of the company. Data analysis was carried out using SPSS software with testing in the form of validity test, reliability test, normality test, heterocedasticity test, multiple linear regression analysis, partial test, and determination coefficient test. The results showed that all research instruments met valid and reliable criteria and data filled the classical assumptions. Based on the results of multiple linear regression analysis and t test, the accounting information system has a significant effect on the quality of financial statements. This shows that the application of a good information system is able to support the presentation of relevant, accurate and relevant financial statements. In addition, the quality of the internal control system also has a significant effect on the quality of financial statements, which indicates that an effective internal control mechanism can minimize errors and improve the reliability of financial information. Thus, it can be concluded that the accounting information system and the quality of the internal control system influence the quality of financial statements at PT Alfath Corporation Indonesia

Keywords: Accounting Information System, Internal Control System, Quality of Financial Report.

Introduction

The development of the global business environment characterized by market integration, information technology progress, and increasing transparency demands have changed the way the company composes and presents financial information. In this context, the quality of financial statements has become the main determinant of the

credibility and sustainability of the business entity. Financial statements are no longer seen as administrative obligations, but as a strategic instrument that affects investment decisions, granting credit, and managerial performance assessment. Applicable accounting standards, such as those formulated in the conceptual framework of the Indonesian Accountant Association, stressed that financial information must meet relevant, reliable, and can be understood characteristics, and can be understood to be able to provide added value for stakeholders.

In the perspective of agency theory, the relationship between owners and management contains potential conflicts of interest that can cause information asymmetry. Management as an agent has direct access to company internal information, while owners or investors depend on financial statements as the main source of performance evaluation. Therefore, the quality of financial statements is an important mechanism for minimizing moral hazard and increasing accountability. To achieve this quality, the company requires an effective accounting information system (SIA) and an adequate internal control system. Both of these elements serve as the main infrastructure in ensuring that financial data is processed accurately, timely, and in accordance with applicable standards.

Accounting information systems are a combination of human resources, procedures, technology, and databases designed to collect, record, process, and report financial information. In the digital era, technology-based accounting software integration has accelerated the reporting process and reduces the risk of manual errors. However, SIA implementation does not always run optimally. Problems such as lack of integration between unit, data input errors, weak procedure documentation, and the limitations of human resource competencies can inhibit the effectiveness of the system. When vain is not designed or adequately designated, the quality of financial statements has the potential to decrease, both in terms of accuracy and timeliness. On the other hand, the internal control system functions as an oversight mechanism to ensure that operational activities run according to policies, protected assets, and financial statements free of material misstatement. Internationally recognized internal control framework, as developed by the Committee of Sponsor Organizations of the Treadway Commission, emphasizes five main components: control environment, risk assessment, control activities, information and communication, and monitoring. Weaknesses in one of these components can increase the risk of fraud and reporting errors. The global phenomenon shows that internal control failure often leads to the findings of the Weakness material that has an impact on the decline in public trust in the company's financial statements.

In Indonesia's context, improving the quality of financial reporting is an important agenda, both in the public and private sectors. Various empirical studies show that the use of information technology and the effectiveness of internal control contributes positively to the quality of financial statements, especially in government agencies. However, research on medium to large private companies is still relatively limited. In fact, private companies have different operational characteristics, including the complexity of transactions, competitive pressures, and more dynamic regulatory demands. This condition raises the need for research specifically testing how SIA and internal control affect the quality of financial statements in the context of the private corporation.

PT Alfath Corporation Indonesia as one of the developing private companies in Indonesia faces similar challenges. In the face of business competition and transparency

demands, companies are required to produce financial statements that are not only in accordance with accounting standards, but are also able to provide confidence to investors, creditors and business partners. However, in practice there are still obstacles regarding the integration of accounting information systems, potential recording errors, and the effectiveness of internal controls that are not fully optimal. This condition has the potential to cause information on information that is less accurate or late, which in turn can affect the quality of decision making. A number of previous studies in Indonesia provide diverse findings. Studies at large companies such as PT Warehouse Garam Tbk and Wilmar Group show that accounting information systems have a significant positive effect on the quality of financial statements. However, the effectiveness of internal control does not always show consistent influence. In the micro, small and medium enterprises, both variables tend to have a significant effect simultaneously. These differences in the results indicate a variation of the context of the organization that affects the effectiveness of the application of vain and internal control.

The empirical gap shows that research is still needed to test the effect of direct vain, the direct influence of internal control, and simultaneous influence both of the quality of financial statements in private companies with certain characteristics. In addition, the latest research period becomes relevant considering the development of information technology and accounting regulations that continue to experience updates. Research in 2024 provides a more actual picture of the practice of financial reporting in the increasingly intensive digitization era. Based on the background, this study aims to analyze empirically the influence of the accounting information system and the quality of the internal control system on the quality of financial statements at PT Alfath Corporation Indonesia. This research is designed to use a quantitative approach with a multiple linear regression model to test partial and simultaneous relationships between variables. In particular, this study seeks to answer the three main questions: whether viats affect the quality of financial statements; whether internal control affects the quality of financial statements; and whether both of them simultaneously affect the quality of financial statements.

Theoretically, this study strengthens the integration between agency theory, information system theory, and the theory of internal control in explaining the determinants of the quality of financial statements. Practically, the results of the study are expected to provide strategic recommendations for the management of PT Alfath Corporation Indonesia in increasing the effectiveness of the accounting information system and strengthening the internal control mechanism. In addition, research findings can be a reference for auditors, investors, and regulators in assessing factors that influence the reliability of private companies in Indonesia. Thus, this study has significant academic and practical relevance. This study not only filled the literary gap regarding the context of medium to large private companies, but also gave the latest empirical contribution to the importance of integration of the accounting information system and internal control in improving the quality of financial statements. In the end, improving the quality of financial statements is expected to be able to support better corporate governance and strengthen stakeholder trust in dealing with global economic dynamics.

Literature review

The Accounting Information System

The Accounting Information System (SIA) is an integrated system designed to

collect, record, classify, process, and present financial transaction data into information that is beneficial for managerial planning, control, and decision-making processes. SIA not only functions as a recording tool, but also as an information processing mechanism that ensures that each transaction is accurately documented, systematic, and can be accounted for. Rahman and Hidayan (2021) explain that SIA is part of the management information system that plays a role in ensuring the reliability and traceability of financial data so that it can minimize the risk of errors and fraud. Meanwhile, Putri and Prasetyo (2022) confirmed that the main objective of the application of SIA was to provide relevant, relevant, and timely financial information for the internal and external parties of the organization. Thus, it is an important foundation in realizing transparent financial reporting and supports effective corporate governance.

Quality of Internal Control System

According to James A. Hall (2020), an internal control system designed comprehensively and integrated with the Accounting Information System (SIA) plays an important role in producing accurate, reliable, and consistent financial reports. The integration ensures the process of recording until reporting is running according to the standard, so it can reduce the risk of errors and fraud. The effectiveness is not only dependent on formal procedures, but also on harmony between the control components, technology, and human resource competencies. Thus, improving the quality of the internal control system at PT Alfath Corporation Indonesia is a crucial factor in maintaining the credibility and quality of company financial statements.

Quality of Financial Statements

The quality of financial statements plays an important role in supporting the achievement of the company's economic and social goals through the presentation of relevant, relevant and transparent information for stakeholders. Clear and measurable information is able to reduce the information asymmetry between management and external parties, thereby increasing investor confidence and strengthening rational decision making. In the perspective of agency theory, financial statements also function as a form of management accountability for resource management to company owners based on performance that has been achieved during a certain period. As the main output of the accounting process, financial statements become a major source of information for internal and external parties in assessing the condition and performance of the company (Nisa & Budi Astuti, 2024).

Hypothesis

Based on theory of theory and previous research, the research hypothesis is as follows:

H1: Accounting Information Systems have a positive effect on the quality of financial statements at PT Alfath Corporation Indonesia in 2024.

H2: The quality of the internal control system has a positive effect on the quality of financial statements at PT Alfath Corporation Indonesia Year 2024.

H3: Accounting Information Systems and Quality Internal Control Systems simultaneously have a positive effect on the quality of financial statements at PT Alfath Corporation Indonesia in 2024.

Methods

The method used in this study is a quantitative approach by surveying, because this study aims to significantly test the influence of independent variables, namely the Accounting Information System and the Quality of Internal Control Systems, on bound variables, namely the quality of financial statements at PT Alfath Corporation Indonesia in 2024. Quantitative approach focuses on numerical measurements, statistical analysis, and hypothesis testing to answer explanatory research questions (Ghanad, 2023).

The subjects of this study include the activities and process of preparing and managing financial statements that take place at PT Alfath Corporation Indonesia during the period 2024, with a focus on the financial section units and audits / internal audits. Meanwhile, research objects include independent variables (accounting information systems and internal control systems), and dependent variables (quality financial statements). The location of this study was conducted at PT Alfath Corporation Indonesia which was on Jl. Kalpataru No. 145A, Jatimulyo, Kec. Lowokwaru, Malang City, East Java with approximately 6 months of research time.

The population of this study covers all employees of PT Alfath Corporation Indonesia in the period 2024 of 120 people. The population includes employees at the head office and in six subsidiaries operating under the auspices of PT Alfath Corporation Indonesia. Samples are part of the population chosen because it is considered capable of representing the overall characteristics of the research population (Sugiyono, 2023). The sample characteristics in this study are employees who have duties or responsibilities related to the accounting process, financial reporting, and internal control, still actively working in 2024, and willing to participate in filling out the questionnaire as instruments for collecting research data. Based on these criteria, the sample used in this study was 71 people. Data analysis using the Statistics Package for the social sciences (SPSS) program. The data analysis technique in this study is:

Instrument Test Result

The validity test is carried out to assess the extent to which the question items in the questionnaire are able to measure the research variables appropriately by using the Product Moment Pearson correlation between the score of each item and the total variable score, where an item is declared valid if the r-count value is greater than the r-table At a significance level of 0.05 and it is declared invalid if the r-calculated value is smaller or equal to the R-table. Meanwhile, the reliability test aims to measure the consistency of respondents' answers to similar statement items using the Cronbach's Alpha (α) coefficient, where the instrument is declared reliable if the value $\alpha \geq 0.70$ and not reliable If the value is $\alpha \leq 0.70$.

Classic Assumption Test Result

The normality test is carried out to ensure that residual data is normally distributed as one of the assumptions in the regression analysis, which can be tested through the Kolmogorov-Smirnov method or by looking at the PP plot graph, where the data is stated normally if the significance value is greater than 0.05. Furthermore, the multicollinearity test aims to determine the presence or absence of strong independent relationships by seeing tolerance and variance inflation factor (VIF), and declared multicollinearity if the tolerance value is more than 0.10 and VIF Less than 10. The heteroscedasticity test is used to assess whether there are differences in residual variance between observations in the regression model through the Glejser method, with criteria

not occur heteroscedasticity if the significance value is greater than 0.05.

Multiple Linear Regression Analysis

To analyze the influence of the accounting information system and the quality of the internal control system on the quality of financial statements, multiple linear regression methods are used with equation $y = \alpha + b_1x_1 + b_2x_2 + e$. In the model, Y represents the quality of financial statements as a dependent variable, α is a constant, B1 and B2 indicating the regression coefficient of each independent variable, X1 is an accounting information system, X2 is the quality of the internal control system, while e describes error level or error in the model.

Hypothesis Test

Partial test (t test) is carried out to assess the influence of each independent variable on the dependent variable separately by comparing the t-count value to the T-table or see the level of significance, where H0 is rejected and Ha is accepted if the t-count is greater than the T-table or significance value Less than 0.05 thus indicating a significant influence, whereas if the t-count is smaller or equal to T-tables or a significance value greater or equal to 0.05 then there is no significant influence. Meanwhile, the coefficient test of determination (R^2) is used to measure the ability of independent variables in explaining the variations of the dependent variable, with the value of R^2 which is close to 1 showing the better model in providing an explanation, and the value of close 0 shows a relatively low explanation capability.

Results

Research Subject Description

This research was conducted at PT Alfath Corporation Indonesia which was established in 2018 based on the establishment deed number 14 dated November 22, 2018 made before Zidni Ilma graduates, a notary in Malang Regency. The company was chosen because it has implemented an accounting information system and an internal control system in its operational activities, especially in financial management and reporting, so it is rated relevant to review the quality of its financial statements. The research subjects include employees who are directly involved in the process of recording, processing, and preparation of financial statements and parties that have responsibilities in supervision and control of financial activities, so that the data obtained is expected to represent the condition of the application of both systems in real terms.

Descriptive Analysis

Based on demographic characteristics, respondents in this study are dominated by female employees, which indicate that the composition of labor in research objects is more filled with women so that a recorded perspective tends to represent their work experience. From the age aspect, the majority of respondents are in the category of productive age, which reflects active labor conditions professionally, has an optimal productivity level, and has understood the system and the company's work procedures quite well. In terms of the last level of education, most respondents with S1 educated, which indicates adequate academic backgrounds to understand the accounting information system, internal control, and the process of preparing financial statements more comprehensively. Overall, these characteristics show that respondents have

relevant and representative capacities in supporting research analysis.

Analysis Results and Discussion
Instrument Test Result

Tabel 1. Validity Test Result

No	Variable	Item	r-Count	r-Table	Description
		X1.1	0,424	0,230	Valid
		X1.2	0,348	0,230	Valid
		X1.3	0,410	0,230	Valid
	Accounting	X1.4	0,391	0,230	Valid
	Information	X1.5	0,449	0,230	Valid
1	System	X1.6	0,534	0,230	Valid
	(X1)	X1.7	0,354	0,230	Valid
		X1.8	0,393	0,230	Valid
		X1.9	0,433	0,230	Valid
		X1.10	0,493	0,230	Valid
		X2.1	0,499	0,230	Valid
		X2.2	0,420	0,230	Valid
	Quality of	X2.3	0,593	0,230	Valid
	Internal Control	X2.4	0,736	0,230	Valid
2	System	X2.5	0,734	0,230	Valid
	(X2)	X2.6	0,371	0,230	Valid
		X2.7	0,524	0,230	Valid
		X2.8	0,426	0,230	Valid
		Y.1	0,412	0,230	Valid
		Y.2	0,350	0,230	Valid
	Quality of	Y.3	0,362	0,230	Valid
	Financial	Y.4	0,535	0,230	Valid
3	Statements	Y.5	0,565	0,230	Valid
	(Y)	Y.6	0,453	0,230	Valid
		Y.7	0,516	0,230	Valid

Source: Processed Primary Data (SPSS 25), 2026

Table 2. Reliability Test Result

Variable	Cronbach's alpha	Reliability Requirements	Description
Accounting Information System (X1)	0,897		Reliable
Quality of Internal Control System (X2)	0,658	0,6	Reliable
Quality of Financial Statements (Y)	0,766		Reliable

Source: Processed Primary Data (SPSS 25), 2026

Based on the results of the test, the entire statement item shows a larger r value compared to the R table at a 0.05 significance level, so it can be stated that all items have met the validity criteria. In addition, the reliability test results show that the Value of

Cronbachs Alpha in the Accounting Information System variable (X1), the quality of the internal control system (X2), and the quality of financial statements (Y) are above the provisions, so that the entire variable in this study is declared reliable and Worth it to be used as a measurement instrument.

Classic Assumption Test Result

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kualitas Laporan Keuangan
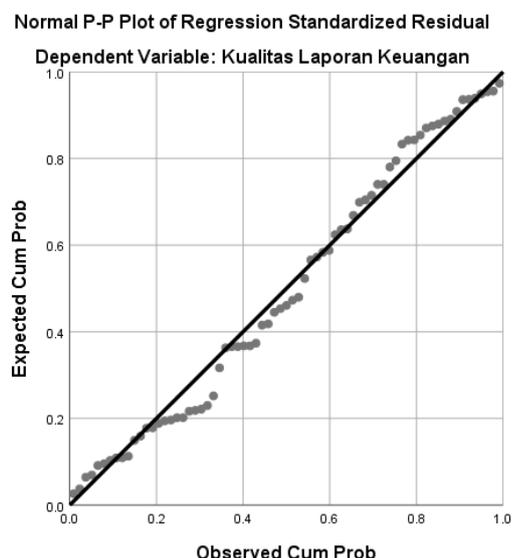
Source: Processed Primary Data (SPSS 25), 2026
Figure 1. Normalisasion Test Result

Based on the image above shows that the distribution of data spreads and follows a diagonal line.

Table 3. Normality Test Result

One-Sample Kolmogorov-Smirnov Test		
		ABS_RES
N		71
Normal Parameters[a,b]	Mean	1.9135
	Std. Deviation	1.18310
Most Extreme Differences	Absolute	.191
	Positive	.191
	Negative	-.164
Test Statistic		.251
Asymp. Sig. (2-tailed)		.200[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Processed Primary Data (SPSS 25), 2026

The test results show that all statement items hae a calculated r value greater than the r table at a significance rate of 0,05 sothta it is declared valid. In addition, the Cronbach's Alpha value on each variable is on the brick.
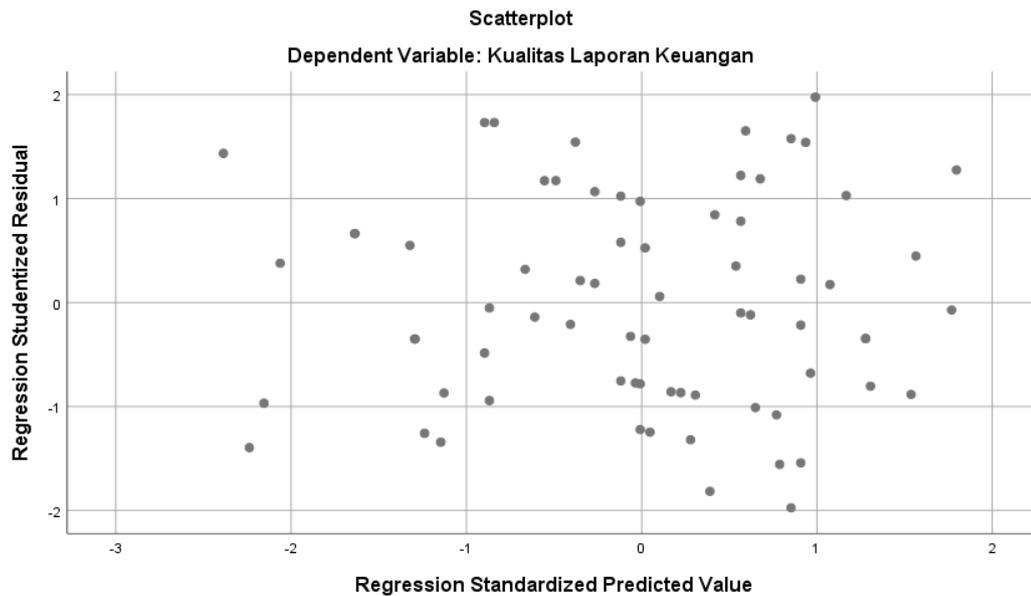
Figure 2. Heterokedasticity Test Result

Based on the figure, it can be seen that there is no clear pattern and the total points spread above or below zero, so it can be cocluded that there are no symptoms of heteroscedasticity in the research model.

Multiple Linear Regression Analysis

Table 4. Multiple Linear Regression Test Result

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	19.051	5.316		4.584	.001
Accounting Information System	2.021	.296	.426	2.224	.003
Quality of Internal Control System	3.243	.486	.526	3.817	.000

a. Dependent Variabel: Quality of Financial Statement

It can be concluded that the accounting information system and the quality of internal control systems partially significant effect on the quality of financial statements.

Hypothesis Test

Table 5. Partial Test Result or t Test

Model	t count	t table	Sg Value	Description
Accounting Information System	2.224	1.667	0.000	Significant
Quality of Internal Control System	3.817	1.667	0.000	Significant

Source: Processed Primary Data (SPSS 25), 2026

Based on the significance value and t count in the table, it is known that the Accounting Information System (X1) variable and the quality of the internal control system (X2) each has a significance value of 0,000 which is smaller than 0.05, and the value of t count is greater than T table (1,667) with DF = 67. This shows that H0 is rejected and H1 is accepted, so partially the two variables have a significant effect on the quality of the financial statements of PT Alfath Corporation Indonesia in 2024.

Table 6. Coefficient of Determination Test Result (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.724[a]	.605	.578	2.29432

a. Predictors: (Constant), Quality of Internal Control System, Accounting Information System

Based on the results of the analysis, the Adjusted R Square value of 0.578 shows that 57.8% of the quality variations of PT Alfath Corporation Indonesia's financial statements in 2024 can be explained by the Accounting Information System variables and the quality of the internal control system, while the remaining 42.2% is influenced by Other factors outside the research model, such as information quality, organizational characteristics, accounting training, technology use, integrity, organizational culture, and human resource factors and information asymmetry.

Conclusion

This study aims to analyze the effect of the accounting information system and the quality of the internal control system on the quality of financial statements at PT Alfath Corporation Indonesia. Based on the results of the analysis and discussion, it can be concluded that the two independent variables have a significant effect on the quality of financial statements. The application of an effective accounting information system has proven to be able to improve the quality of financial statements, while the internal control system that runs well supports the presentation of more reliable and accurate reports. Thus, all alternative hypotheses in this study were declared accepted.

Suggestion

Based on the results of the study, PT Alfath Corporation Indonesia is advised to maintain and continue to improve the application of accounting information systems and strengthen the internal control system through more optimal monitoring to maintain the quality of financial statements. The next researcher is also recommended to add other variables, such as the quality of information or utilization of information technology, so that the analysis of the factors that affect the quality of financial statements becomes more comprehensive.

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