THE EFFECT OF THE USE OF INFORMATION TECHNOLOGY AND IMPLEMENTATION OF INTERNAL CONTROLS ON THE QUALITY OF ACCOUNTING INFORMATION

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Abstrak: The development of information technology has brought fundamental changes in business processes, from manual data processing to computerization. Good cooperation is needed to achieve quality internal control. Accounting information produced at this time must support increased productivity, efficiency and control which are important in facing competition. The purpose of this study was to find out how the influence of the Use of Information Technology and the Implementation of Internal Control on the Quality of Accounting Information at PT Gramedia Asri Media in Bandung City. The method used is a verification descriptive approach method. the population in this study were employees of PT Gramedia Asri Media as many as 56 people where the sampling method used was Simple Random Sampling probability sampling (determination by a random system). The results of the study show that the use of information technology has a significant effect on the quality of accounting information, so the statistical conclusion is that the application of internal control has a significant effect on the quality of accounting information.
Keywords: Information Technology, Internal Control, Accounting Information Quality.

INTRODUCTION

The era of globalization has led to a wide expansion of information technology, marked by the increasing use of computers, the internet and smartphones to facilitate daily activities and develop business. The development of information technology has brought fundamental changes in business processes, from manual data processing to computerization, which occurs in almost all company business activities and is experienced in various industries throughout the world. (Puspitawati, 2021). The success of internal control is strongly influenced by the commitment of the company's management. The company's management leaders must have a strong commitment to the implementation of adequate and quality internal controls. Good cooperation between all parties in the company is a necessary condition to achieve quality internal control (Sudarmanto et al., 2021). Throughout human history, information has become a very important part both for individuals and for organizations. The accounting information generated today is not just a profit/loss report as was produced during the agrarian and industrial era. All information generated by the current information system must also support increased productivity, efficiency and control which are important in facing competition (Susanto, 2017). The phenomenon regarding the use of information technology based on observations made at PT Gramedia Asri Media in the city of Bandung, the results show that the data base is full so that when accessing internal

data such as inventory causes the system to run slowly, besides that the financial department often experiences interruptions when it will make financial reports due to a slow network. not good. The phenomenon regarding the application of internal control based on observations made at PT Gramedia Asri Media in the city of Bandung, the results show a lack of internal control resulting in inventory stock in the system not in accordance with the physical. The phenomenon regarding the quality of accounting information based on observations carried out at PT Gramedia Asri Media in the city of Bandung, the results show that the finance department is often late in sending financial reports to the center of Jakarta because the cashier is not careful when receiving transactions where the cashier's recap data with accounting information generated by accounting information is out of balance. Information technology is the result of human engineering in the process of delivering information from the sender to the recipient, so that the sender of the information will distribute it more quickly and widely and store it for a longer period of time. (Japar, 2018). According to Susanto in COSO (2017) Internal control is a process influenced by the board of directors, management and employees that is designed to provide convincing assurance that organizational goals will be achieved through operational efficiency and effectiveness, presentation of reliable financial reports, compliance against applicable laws and regulations. The quality of information is information that is useful for decision makers. Information users determine certain qualities for quality decisions by placing additional emphasis on relevance, timeliness, accuracy and completeness (Puspitawati in Gelinas, 2021).

Hipotesis
H1: Use of Information Technology Influences the Quality of Accounting Information.
H2: Implementation of Internal Control Affects the Quality of Accounting Information.

METHODS
Population and Sample
The population is 56 people. In this study, the sampling technique used is probability sampling which is Simple Random Sampling (determination by a random system). Minimum sample size is taken by using Power Analysis method. With a significant level of 5% with the highest number of arrows pointing towards the construct of 2 and R^2 is a minimum of 0.25, the minimum sample size taken in this study is 33 samples.

RESULTS AND DISCUSSION
Research Overview
PT Gramedia Asri Media is a subsidiary of Kompas Gramedia which provides various bookstore networks under the name Gramedia Bookstores in various regions in Indonesia. This company was founded on February 2, 1970 by Jakob Oetama. Gramedia Bookstore itself does not only provide various kinds of books, but also school supplies, stationery, sports equipment, musical instruments, and so on.

Descriptive Research Results

Use of information technology

Table 1. Information Technology

No	Dimension	Actual Score	Ideal Score	%	GAP	Mean Score	Category
1	Hardware	132	165	80	20	4	Well
2	Software	130	165	78,79	21,21	3,94	Well
3	Network and Communication Devices	127	165	76,97	23,03	3,85	Well
4	Database	131	165	79,39	20,61	3,97	Well
5	People	132	165	80	20	4	Well
	Total	**652**	**825**	**79,03**	**20,97**	**3,95**	**Well**

The highest mean score of 4 is related to hardware and people dimensions. This shows that the hardware available at Gramedia such as monitors, keyboards and printers is sufficient to support the company's operational activities and employees understand how to operate the technology available at Gramedia. The lowest mean score of 3.85 is related to network and communication devices.

Implementation of internal control

Table 2. Implementation of internal control

No	Dimension	Actual Score	Ideal Score	%	GAP	Mean Score	Category
1	Control environment	920	1155	79,65	20,35	3,98	Well
2	Risk assessment	133	165	80,60	19,40	4,03	Well
3	Control Activity	650	825	78,79	21,21	3,94	Well
4	Information and communication	132	165	80	20	4	Well
5	Performance monitoring	395	495	79,80	20,20	3,99	Well
	Total	**2230**	**2805**	**79,50**	**20,50**	**3,99**	**Well**

The highest mean score of 4.03 is related to risk assessment. This shows that the company defines objectives clearly so that a risk assessment for each objective can be carried out. An example is the assessment of the financial risk of turnover. The lowest mean score is 3.94 related to the dimensions of control activity. This shows that on the dimension of control activity in the indicator of segregation of duties and checking of employee work in general, there is overlap of work. This occurs due to a lack of employees at Gramedia, for example SA (Store Associate) performing cashier and customer service duties as well as checking employee work. not routinely done.

Quality Of Accounting Information

Table 3. Quality Of Accounting Information

No	Dimension	Actual Score	Ideal Score	%	GAP	Mean Score	Category
1	Accurate	127	165	76,97	23,03	3,85	Well
2	Relevant	132	165	80	20	4	Well
3	On time	129	165	78,18	21,82	3,90	Well
4	Complete	133	165	80,61	19,39	4,03	Well
	Total	**521**	**660**	**78,94**	**21,06**	**3,95**	**Well**

The highest mean score is 4.03 related to complete dimensions. This shows that the accounting information used produces complete data to make work easier. The lowest mean score is 3.85 related to accurate dimensions. This shows that in Gramedia some of the inventory stock data in the system and physically are not the same.
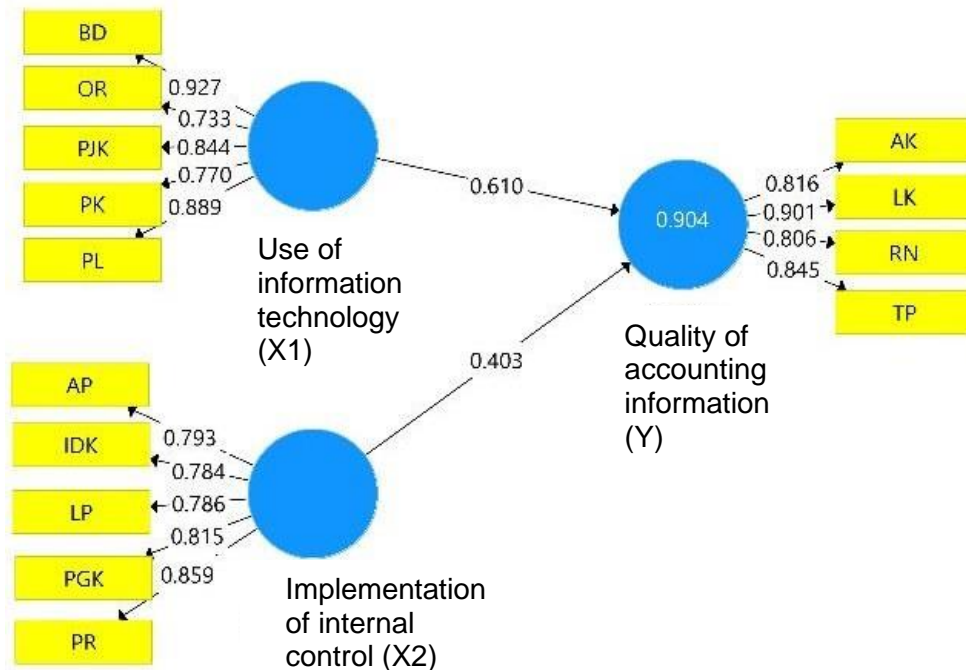
Verification Research Results

Figure 1. Path Analysis

Based on the results of the estimation of the model parameter values shown in the figure is greater than 0.5.

Evaluation of Measurement Model Specifications

Table 4, Resultsi Measurement Model CalculationsiUse of TechnologyiInformation

Item	Loading Factor	Indicator Reliability	t-hitung	p-value
Hardware	0,770	0,754	6,428	0,000
Software	0,889	0,886	9,919	0,000
Network and Communication Devices	0,844	0,834	9,061	0,000
Database	0,927	0,920	13,556	0,000
People	0,733	0,701	4,222	0,000
Average Variance Extracted (AVE)		0,698		
Composite Reliability		0,920		

Table 5. Calculation Results of the Implementation of Internal Control Models

Item	Loading Factor	Indicator Reliability	t-hitung	p-value
Control Environment	0,786	0,731	4,199	0,000
Risk Assessment	0,859	0,878	20,585	0,000
Control Activity	0,793	0,736	4,240	0,000
Information and Communication	0,784	0,800	7,593	0,000
Performance Monitoring	0,815	0,759	4,285	0,000
Average Variance Extracted (AVE)		0,653		
Composite Reliability		0,904		

Table 5. Calculation Results of Accounting Information Quality Measurement Models

Item	Loading Factor	Indicator Reliability	t-hitung	p-value
Accurate	0,816	0,807	11,109	0,000
Relevant	0,806	0,804	7,578	0,000
On time	0,845	0,829	8,843	0,000
Complete	0,901	0,894	13,342	0,000
Average Variance Extracted (AVE)		0,710		
Composite Reliability		0,907		

In the table above Composite reliability is good because the value is greater than 0.7 (CR> 0.7) and the average variance extracted is good because the value is greater than 0.5 (AVE> 0.5).

Collinearity Testing

Table 6. Collinearity

Konstruk	VIF
Use of Information Technology	2,298
Implementation of Internal Control	2,298

In the table above it can be concluded that there is no significant level of collinearity between the two predictor variables. Thus the evaluation of the structural model can be realized which includes testing of two research hypotheses.

Hypothesis test

Table 7. Hypothesis

Statistical Hypothesis	Path Coefficient	t-Count	p-value	Information
$H_0 : Y_{11} = 0$ $H_0 : Y_{11} \neq 0$	0,610	4,979	0,000	H_0 Rejected
$H_0 : Y_{12} = 0$ $H_0 : Y_{12} \neq 0$	0,403	2,887	0,0004	H_0 Rejected

The results of the hypothesis test show that the t_{count} of the variable use of information technology is (4.979) greater than $t_{critical}$ value (1.96) which means that the result of hypothesis 1 test, namely H_0 is rejected, so the statistical conclusion is that the use of information technology has a significant influence on the quality of accounting information.

Then, the t_{count} of the internal control implementation variable is (2.887) greater than $t_{critical}$ value (1.96) meaning that the results of hypothesis 2 testing namely H_0 are rejected, so the statistical conclusion is that the application of internal control has a significant influence on the quality of accounting information.

Test results of the coefficient of determination

Table 8. coefficient of determination

Construct	R Square
Quality of accounting information	0,904

The table states that R Square on the variable quality of accounting information is 0.904, meaning that the quality of accounting information can be explained by latent

variables, namely the use of information technology and the application of internal control of 90.4%, the remaining 9.6% is explained by other factors.

Effect size test results

Table 9. Effect size

	Accounting Information Quality
Use of Information Technology	0,610
Implementation of Internal Control	0,403

Based on the sum results, the f^2 value of the information technology use variable is 0.610, because the f^2 value above 0.35 (large effect size limit) can be conveyed by an effect size so that the trigger for the use of information technology on the quality of accounting information is large.

Then the application of internal control is 0.403 because the number f^2 is above 0.35 (large effect size limit) so it can be stated that the effect size for the influence of internal control implementation on the quality of accounting information is large.

CONCLUSIONS

The results of the study show that the use of information technology affects the quality of accounting information. This can be seen in the dimensions of the hardware and people who have run it properly according to what is needed. With the higher use of information technology, it will affect the increasing quality of accounting information at PT Gramedia Asri Media in the city of Bandung. The results of the study show that the application of internal control affects the quality of accounting information. This can be seen in the dimensions of risk assessment that have been carried out properly according to what is needed. The higher the application of internal control, the higher the quality of accounting information at PT Gramedia Asri Media in the city of Bandung will affect.

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