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Internal Control In Accounting Information Systems

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Abstract

When an organization implements accounting procedures, the accounting information system serves as a reference point. To prevent errors and omissions, whether intentional or unintentional, in the accounting procedures that produce financial reports, adequate guarantees must be provided. Bookkeeping data framework related to organization's business activities for example, classifying, recording and transmitting data as final product to achieve choice for internal and external parties. With the change of events innovative data bookkeeping frameworks have moved from manual to mechanical. The purpose of this article is to show how accounting information systems use internal controls. Companies that use information systems need computer-based accounting with integrated internal controls to help them reduce the risks associated with using computer- based accounting information systems for business processes.

Keywords: *Internal Control, Accounting Information Systems, Accounting.*

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INTRODUCTION

Controls are needed in the accounting system to ensure that employees do their job properly and the system works properly. Faster and more accurate processing of accounting information data is one of the advantages of a computerized Accounting Information System (AIS). Good internal control is a means for a system to protect itself from unwanted events because an open system such as an SIA cannot guarantee that it is free from error or fraud. To monitor the course of business operations, adequate internal controls are required. In assessing the company as well as evaluating and taking corrective action to anticipate company weaknesses, this is intended to avoid things that can cause losses to the company such as fraud, fraud, waste, and theft from within and outside the company. The internal control system is expected to be able to reduce weaknesses, errors, and fraud.

Organizational management is responsible for the internal control system, it is created and maintained as part of management tasks. The internal control system must be designed in a way that meets the requirements of the organizations using it. Those with an interest in the organization lose faith in an organization that lacks adequate internal controls. It is management's responsibility to provide reliable information to shareholders, investors, creditors and other parties with an interest in the companies it operates. The insider control framework is considered important because many administrations do not always fulfill their obligations properly.

The accounting information system will not be able to provide reliable data for decision making if it is not supported by an adequate internal control system. The internal control of the accounting information system is very helpful in preventing undesirable things from happening. Errors can also be checked and corrected with the help of internal control systems. The organizational structure, methods and coordinated steps to safeguard organizational assets, verify the accuracy and reliability of accounting data, promote productivity and promote policy compliance are all part of an internal control system. Internal control in a narrow sense, checks on footings and cross legs. In a broader sense, internal control includes not only checking work but also all the monitoring tools provided by management. The organizational structure as well as all the coordinated methods and tools used within the company aim to ensure the security of company assets, verify the accuracy and completeness of accounting data, improve operational efficiency, and assist in the implementation of predetermined management. policy.

LITERATURE REVIEW

Accounting Information System

An accounting information system is a system within an organization that is in charge of preparing useful data for all internal and external users from transaction data collected and processed. An accounting information system can also be defined as a system that organizes forms, records, and reports in a coordinated way to produce financial information that is needed to make decisions about management and company leadership and can make management easier. Additionally, the accounting information system is comprised of interdependent components, and in order to produce a report, each component must cooperate with the others.

According to Bodnar and Hopwood (2012), an accounting information system is a collection of resources created to convert financial and other data into information. The information that comes out will be used in a variety of ways to help make decisions.

In contrast, according to Wilkinson (2000), an accounting information system is an information system that encompasses all accounting functions and activities that consider the effects of external events or internal operations on the organization's economic resources. Decision-makers will use the information generated by the accounting information system to

make both technical and non-technical decisions. This shift is exemplified by the accounting information system's manual and computerized functions. The accounting information system is basically a part of the management information system that is in charge of managing transaction data for all of the activities that are currently going on. All organizational data financial and non-financial is managed in a management information system so that all levels of management top, middle, and lower management can use the information to make better decisions. In contrast, the accounting information system provides more financial-oriented information related to the processing of organizational transactions.

connection between accounting, accounting systems, and accounting information systems (AIS). Accounting as a body of knowledge that studies service provision engineering in the form of quantitative financial information of an organizational unit and how to convey (report) this information to interested parties to be used as a basis for making economic decisions, has its own system which consists of several elements, especially for collect information to make it more useful to users. Accounting is a branch of accounting. Bookkeeping as a logical discipline has a framework (called a bookkeeping framework) that plans to introduce monetary data (as monetary reports) to clients.

You can use an information system that is currently supported by a computer to run an accounting system optimally. This enables the accounting process (cycle) to run optimally (effectively and efficiently) and increases the reliability of the financial information presented. As a result, Accounting Information Systems brings together a wide range of topics, including accounting, information systems, business processes, and use of technology. Therefore, it should be noted that both financial and non-financial information is a component of an accounting product that is executed in a particular system.

The three basic functions of an Accounting Information System (AIS) are as follows:
1. Obtaining transaction data from source documents, recording transactions into journals, and posting data from journals to ledgers are all methods of collecting and storing data on financial activities of organizations or companies.
2. Provide users with comprehensive decision-making materials in the form of managerial or financial reports with quality information.
3. As a control or supervisor to ensure the accuracy of data recording and processing. In accordance with company regulatory procedures, SIA was able to establish an adequate internal control system. In order to create effective and efficient business activities, financial reports can be prepared in accordance with applicable rules and policies.

The main components of the Accounting Information System (AIS) are as follows:
a. These systems are used by accountants, managers, business analysts, and other individuals.
b. Data collection, storage and processing all include instructions and procedures.
c. Data on the financial activities of an organization or company.
d. Software consists of software or software used to process data.
e. Information technology infrastructure which includes all hardware used to run the Accounting Information System (AIS).
f. The Accounting Information System (AIS) uses internal controls in the form of security measures to safeguard the data it processes and generates and to ensure the quality of the data it receives.

Definition of Internal Control

Susanto's definition of internal control (2008: 88) is control (control), and it encompasses all organizational methods, policies, and procedures that guarantee the safety of company assets, data management accuracy, and other management operating standards.

Krismiaji, as reported in 2010: "Internal control is an organizational plan and methods used to maintain or protect assets and produce accurate and reliable information," reads the definition.

In the Statement on Auditing Standard No., the AICPA states: the following is the definition of internal control: Organizational plans and all methods of coordination and measurement used by the company to support efficiency operations, test the accuracy and reliability of accounting data, maintain assets, and encourage compliance with established managerial policies make up internal control.

Internal control is used to achieve goals and keep things from happening that aren't in the plan. It also improves efficiency, keeps losses from activation from happening, increases the amount of data statements in financial reports, and encourages people to follow established rules and laws. Because it seeks corrective action when things deviate from what has been determined, internal control is basically an active action. This is in line with the findings of Lamusu's (2013) study, which found that the internal control system has a positive and significant impact on regional financial management. On the other hand, Syarifuddin (2010) found that the internal control system has no such impact.

Internal Control Types

Internal control can be broken down into the following categories based on its scope :
1. Accounting controls that ensure the accuracy of accounting data and protect organizational resources from misuse.
2. Administrative control that aims to achieve management policies or goals and promotes operational efficiency.

Internal control can be broken down into the following categories when viewed in terms of the occurrence of issues that need to be controlled:

1. Control by preventing issues before they arise and preventing inefficiencies is referred to as preventive control or feed-forward control.
2. Detective controls, also known as feedback controls, are controls that operate to immediately reveal issues with an activity.
3. Controls that correct errors discovered by detective controls are called corrective controls.

General controls and application controls are also subcategories of internal controls. In order to support the efficiency of application controls, general controls are designed to ensure that the organization's control environment is stable and well-managed. Application controls, on the other hand, are controls that are used to prevent, detect, and correct transactions' errors and irregularities as they are processed.

In addition, input control, process control, and output control are all subsets of the internal control system. Input controls will be controls intended to guarantee that the information went into the framework is precise, substantial and approved by the specialists. Process controls are controls that are meant to make sure that all transactions are done correctly and completely so that all records can be updated correctly. The purpose of output control is to ensure that system output can be properly controlled.

The Relationship Between Quality of Financial Statements and Internal Control Systems

Mahmudi (2007:27) states: The local government accounting system determines the procedures and stages that must be completed in order to produce financial reports for local governments. The internal control system (SPI) is governed by the accounting system, and local government internal control systems have a significant impact on the quality of financial reports. In the Guidelines for the Implementation of Regional Government Financial Report Reviews (2008: 14) it is stated as follows: Good governance or financial management that is carried out in an open and accountable manner must underlie all regional government financial management. If local governments are able to develop, operate and maintain an adequate Internal Control System, this can be achieved.

Regarding regional governments, article 134 of Government Regulation Number 58 of 2005 concerning Regional Financial Management states that Governors/Regents/Mayors regulate and administer the Internal Control System within the local government environment in order to improve performance, transparency and accountability in regional financial management. Consequently, a system that manages the classification, measurement, and disclosure of all financial transactions must be developed. Accounting System is the name of this system. Accounting System in Local Government. Governor/Regent/Mayor Regulations determine the Accounting System in local government. The Accounting System and Government Accounting Standards (SAP), as can be concluded from the previous description, are important components of the internal control system. Compliance with SAP and internal control systems are both used to assess the quality of financial statements. To produce accurate financial data, local governments need to develop, implement and monitor a solid internal control system.

Framework for Internal Controls

For the purpose of developing an internal control system, the control framework is divided into the following three frameworks:

1) The Control Objective for Information and Related Technology (COBIT) framework was created by the Information Systems Audit and Control Association (ISACA). COBIT is a framework that brings together control standards from a variety of sources

into a (1) This makes it possible for management to compare and contrast the security practices and control of the T1 environment; (2) Users of IT services are protected by adequate controls and security; (3) Auditors look at IT security issues and controls that have been implemented as well as reinforce internal control opinions.IT governance and management best practices are outlined in the COBIT 5 framework. Likewise, COBIT 5 depends on the five critical standards of administration and the board of Tel.

2) The American Accounting Institute (AICPA), the Institute of Internal Auditors, the Institute of Management Accountants, and the Financial Executives Institute make up the Committee of Sponsoring Organizations (COSO). In 1992, COSO published the Internal Control-Integrated Framework-IC, which is widely acknowledged as the authority for internal control that is incorporated into business activities' policies, rules, and regulations.

   The IC framework was updated in 2013 to better accommodate the most recent business procedures and technological proficiency. For instance, very few businesses made use of the Internet, sent emails, or stored data in the cloud in 1992. The overhauled IC system additionally gives more exact direction to clients on the most proficient method to execute and record the structure. To make the framework's concept clearer and easier to understand and use, numerous new examples have been added. The original five components of the new IC Framework are retained, and 17 principles that build on and support the concept are added. There are at least two to five guiding principles in each of the five parts.

3) A second control framework known as Enterprise Risk Management- Integrated Framework-ERM was developed by COSO in order to enhance the risk management procedure. The process that the board of directors and management use to strategize, identify events that could have an impact on the company, evaluate and manage risk, and provide a reasonable assurance that the company will achieve its goals and objectives is known as the ERM framework. The following are ERM's fundamental tenets :
   - The purpose of business formation is to increase shareholder value.
   - When it comes to creating value, management must decide how much uncertainty it will accept.
   - Risk is the possibility that something will have a negative impact on a company's capacity to generate or maintain value. Uncertainty creates risk.
   - The possibility that something positively affects a company's capacity to generate or retain value is known as opportunity because uncertainty creates it.
   - Uncertainty can be managed, and ERM frameworks can create and maintain value.

Environment of Control

In addition, the Control Environment serves as the foundation for all other aspects of internal control. It will shape the organization's character, influence employees' control awareness, and provide discipline and structure. The organization's control awareness is influenced by the control environment, which serves as direction for the group. Integrity and ethical values, commitment to competence, the board of directors and audit committees, management style and operating style, organizational structure, delegation of authority and responsibility, HR practices and policies, and others all have an impact on environmental control. The auditor must acquire sufficient environmental control knowledge to comprehend management's and the board of commissioners' attitudes, awareness, and actions regarding internal environmental control, taking into account the control's substance and collective impact.

Hartadi (2010) says that the control environment is made up of actions, policies, and procedures that describe how management, directors, and owners of an organization generally feel about internal control.

Roles and Responsibilities of Several Parties in Internal Control

M.M Rangian (et al, 2021: 413) states that internal control includes a coordinated organizational structure, methods and steps for maintaining company assets, controlling the accuracy and reliability of accounting information, encouraging efficiency and encouraging compliance with management principles. An audit is needed to find out whether there are deviations from the plans or policies set by the company. If internal control can be implemented effectively within the company, the business can be run efficiently and remain under control in accordance with the policies set by the company.

In Indonesia, the development of the role of internal auditors is increasingly seen in company management, apart from the role of external auditors. management in company management, because companies that operate with a strong internal control system can at least carry out company activities effectively and efficiently, and abuse can also be minimized. This is in line with the company's efforts to realize good governance. Internal auditors are responsible for enabling internal control in the company, after which the internal auditor is responsible for sending reports on responsibilities to the company's management. Organizational management is responsible for the internal control system.

Management tasks include production and maintenance. The internal control system must be sufficiently structured, that is, according to the needs of the organization that uses it. for those interested in the organization. Management is responsible for providing reliable information to shareholders, investors, creditors and all parties with an interest in the organization it manages. The internal control system is considered important because many managers do not always carry out their duties properly.

Internal Control Components

AICPA (American Institute of Certified Public Accountants) (Hall, 2001) defines the internal control system as all the organized methods and procedures carried out within a company to ensure the security of the organizational structure and company assets verify the accuracy and correctness of accounting information, improve the efficiency of business operations and promote adherence to established practices.

The Committee of Sponsoring Organizations (COSO) publishes the results of internal control studies. The COSO study defines internal control as the process by which auditors, management and those under their supervision provide reasonable assurance that control objectives have been achieved, taking into account:

1) Organizational effectiveness and efficiency
2) Reliability of financial reporting
3) Compliance with applicable laws and regulations

According to (Romney and Steinbart, 2015), the accounting information system has six parts:

1) People who use the system
2) Procedures and instructions used for data collection, processing and storage,
3) Information about places and businesses,
4) software for data processing,
5) IT infrastructure, including computers, peripherals, and communication network equipment used in accounting and information systems
6) Internal controls and security measures that store information in accounting information systems.

Control Activity

Control activities include such matters as proper segregation of functions, authorization and verification, and performance evaluation, all of which relate directly to the policies and procedures that the company uses in its day-to-day operations.

Control activities help to ensure that heads of government agencies follow their orders. To achieve organizational goals, control activities must be effective and efficient. Control activities include: 1) Review the performance of related government agencies; 2) Development of human resources; 3) Information system management control; 4) Physical control of assets; 5) Work to determine and review indicators and actions; 6) Separation of functions; 7) Authorization of important transactions and events; 8) Accurate and timely recording of transactions and events; 9) Restrictions on access to resources and records; 10) Accountability for resources and records; and 11) Documentation of a good and important Internal Control System

To achieve the agency's highest goals, control activities are things that must be carried out by government agencies according to their size and nature. The instrument developed by Putri (2013) and derived from PP No. used to measure control activity variables. 60 of 2008, which consists of four indicators: Recording is carried out throughout the transaction cycle, evaluation of control activities periodically, participation of institutional leaders in the preparation of strategic plans and annual work plans, and identification of risk management control activities.

Strictly speaking, control exercises are approaches and decisions about employee behavior that are made to ensure that administrative control objectives are achieved and help ensure that strategies and arrangements are implemented. Control activities include: segregation of responsibilities, proper authorization, adequate number of documents and records, physical control of assets and records, and independent performance evaluation Employee compliance with established work rules and standards is controlled by procedures and policies established in the business. Employee compliance with set work standards can be encouraged through procedures and policies made by management. Employee performance will be aligned if they follow the rules set by the management and follow them.

Hypothesis Development

According to Lubis (2009: 89), the theory of hope is also called valence or instrumentalist theory. The main idea of this theory is that motivation is determined by the results a person wants to achieve through his actions. A person who believes that increased effort leads to an increase in certain rewards and who values rewards for his efforts is motivated to work. Vroom explained that according to Robbins (1996), the strength of the tendency to act in a certain way depends on the strength of the expectation that certain results will follow the action and the attractiveness of the product to buyers.

The individual theory focuses on three relationships: the effort- performance relationship, the performance-reward relationship, and the personal goal-reward relationship. The effort-performance ratio is the perceived probability that a person will exert a certain amount of effort to achieve a certain performance. The reward-performance ratio is the degree to which a person believes that performance at a certain level will lead to the desired result. The personal reward-goal relationship, on the other hand, refers to the extent to which functional rewards meet individual goals or personal needs and the attractiveness of potential rewards to individuals. Expectancy theory is used in this study because this research is conducting an empirical study that examines the use of technology, user participation, technical skills of users, work experience, and the status of the effectiveness of information systems generated in companies.

Technology is an important part of information systems. Without technological support, information systems cannot produce information in a timely manner (Tjandra, 2007). The use of information technology (IT) can support administrative services and assist in decision making (Anwar, 2009). The use of information technology is very useful for implementing new strategies to gain competitive advantage for companies. With fast, accurate and precise information, companies or organizations can also make decisions quickly and confidently. Efficiency is the quality and quantity of the results (output) of individual or group work in a particular activity, which is due to the inherent skills or talents obtained from learning and the desire to succeed. The performance of the accounting information system itself is quality and quantity. The total amount of human resources and equipment used to convert accounting information into accounting information needed for decision making (Irawati, 2011). Information system performance is considered good if the information obtained meets user expectations.

METHOD

This study is included in the category of literature review. The author chose the narrative review model for this research, which compares data from a number of international journals that the author has reviewed. This study uses a qualitative research approach and relies on secondary data collected from a number of international journals, articles and previous research that the author has reviewed regarding the topic to be studied. Research data were collected, prepared, and analyzed using descriptive analytical methods. The initial step in this research is to look for several journal references related to the topic or research title.

RESULTS AND DISCUSSION

The subsystems that make up the internal control system are referred to as internal control components. The internal control system will be weak and will not be able to effectively prevent fraud and errors if one of these elements is not present.

Internal control relies heavily on communication and information. Management must have access to information about the control environment, risk assessment, control procedures, and monitoring to direct operations and ensure compliance with reporting requirements and regulations. In addition, management can assess events and circumstances that influence external decision making and reporting by leveraging external information.

The control environment is influenced by several things, including: commitment to competence, integrity and ethical values, the board of directors and audit committee, management style, organizational structure, delegation of authority and responsibility, as well as HR practices and policies. The auditor must obtain adequate knowledge of the control environment to understand the attitudes, awareness and actions of management and the board of commissioners regarding the internal control environment, taking into account the substance and the collective impact of the controls.

The policies and procedures that support management directives are referred to as control activities. This action provides assurance that the risks associated with achieving the entity's objectives have been reduced. Control activities are carried out at various organizational and functional levels with various objectives. Policies and procedures for performance reviews, information processing, physical controls, and segregation of duties are examples of control activities that may be relevant to an audit.

In COSO (2013: 4) the components of risk assessment are described. Risk is an event or events that may occur and have an impact on the achievement of objectives. The process of identifying and evaluating risks for the achievement of objectives is called risk assessment. This process is dynamic and iterative. All of the entity's risks to achieving this objective are evaluated in relation to the established risk tolerance. Consequently, the risk management strategy is based on risk assessment.

To achieve all internal control objectives, information and communication is very important. Fulfillment of public accountability obligations is one of the objectives of internal control. This can be achieved by collecting, storing, and disseminating the relevant financial and non-financial data in a timely and reasonable report. Information and communication regarding organizational performance. In many situations, to comply with applicable laws and regulations, information must be provided or communicated.

Arens et al (2008: 385) state that monitoring activities are related to ongoing or periodic evaluation of the quality of internal control by management to see whether it has been carried out as expected and has been modified in response to changing conditions. Effective supervision, responsible reporting, and internal audit are the main methods for monitoring performance (Romney, 2006:196).

CONCLUSION

There are risks associated with using an accounting information system, including intentional errors such as fraud and unintentional errors such as entering a customer code or name incorrectly. Internal control is needed as a guide or limitation applied by the company to minimize risks that may occur related to the use of accounting information systems to achieve company goals. To minimize these risks and achieve good results, accounting information systems must be equipped with internal controls.

Organizations use accounting information systems to track all events that have a monetary value. Accounting procedures can be carried out correctly if there is an accounting information system. Transactions are the first step in the accounting process; after that, proof of transaction is recorded. Recording of journals, ledgers, trial balances, and financial reports is the next step.

To be trusted by those with a stake in the organization, an accountability tool must have adequate dependability. One way to ensure that financial reports are accurate is through internal control. Every process that takes place within the organization will be properly controlled by effective internal controls, resulting in error-free financial reports.

Because it is unable to detect collusion and conspiracy by organizational personnel or even the management itself, internal control cannot guarantee that financial reports will be completely accurate. As a result, the external/independent auditor (public accountant) performs an independent audit function. The true state of the financial statements will be reflected in the reports of independent auditors.

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