

The Influence of the Application of Information Technology and the Implementation of Internal Control on the Quality of Accounting Information Systems (Study On Textile Company Pt. Budi Agung Sentosa)

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ABSTRACT

The need for information depends on various factors, including the information technology used, but the application of technology in producing information should consider the user. The purpose of this study was to determine the effect of the application of information technology and the implementation of internal control on the quality of accounting information systems at PT. Budi Agung Sentosa. The method used is a descriptive verification approach. the population in this study were employees of PT. Budi Agung Sentosa as many as 50 people where the sampling method used was saturated sampling. The data analysis used is multiple regression analysis. The results show that the application of information technology has a positive and significant impact on the quality of the accounting information system at PT Budi Agung Sentosa by 67.7%. The implementation of internal control has a positive and significant effect on the quality of the accounting information system at PT Budi Agung Sentosa by 62.5% and simultaneously the application of information technology and the implementation of internal control together has a significant effect on the quality of the accounting information system at PT Budi Agung Sentosa with a large the effect of 73.6% while the remaining 26.4% is influenced by other factors that are not observed.

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INTRODUCTION

Technological developments in this world are growing rapidly with widespread internet and social media networks that can make it easier for someone to do everything, someone can start a business online or offline on social media such as Facebook and Instagram which are currently being popularly used by many people. As a result of the Covid-19 pandemic, it has a very influential impact on all people in the world, especially for business people who have suffered losses in running their businesses, (Meina, 2020).

Technological developments not only have an impact on the use of technology in individuals but also in companies. The application of the use of information technology in companies is closely related to the use of computers in supporting various jobs in the company, one of which is in the accounting field. In the field of accounting, the use of

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computers has a major influence on the accounting information system (AIS) of the company. The use of information technology in accounting makes companies leave manual accounting and switch to computer-based accounting. The use of computer-based accounting has a big influence on AIS where computer-based accounting makes AIS faster, more accurate, consistent and reliable than manual accounting, (Ardianto and Dharmawan, 2017).

The phenomenon of the low quality of the accounting information system occurred in the initial research at PT Budi Agung Sentosa causing problems related to the accounting information system at PT Budi Agung Sentosa to recur. Below is customer knitting and makloon data at PT Budi Agung Sentosa for the past 3 years which clearly shows a decline.

In this case PT Budi Agung Sentosa uses an accounting information system in its company operations, but at this time the system which according to researchers is of good quality but is not running properly, does not make work more effective and efficient, this is because recently the company has recruited many new employees who are completely inexperienced, so that users do not understand how to operate the system, it results in the performance of the information system not being maximized and causes customers to be disappointed with this problem because it causes delays in shipping goods to customers who must be accompanied by a road letter, due to the lack of understanding of employees in using the system to create invoices or invoices, road letters, and PO.

One of the ten local governments is West Bandung Regency, the problems include the presentation of cash in the Spending Treasurer is not supported by the existence of cash balances or bank accounts, inventory administration has not been supported by adequate recording, recognition of other short-term debts related to COVID-19 Unexpected Expenditures (BTT) is not supported by adequate supporting evidence, and the realization of BTT is not in accordance with the provisions and actual conditions.

Problem Statement

- 1) How much influence does the application of information technology have on the quality of accounting information systems at PT Budi Agung Sentosa?
- 2) How much is the Implementation of Internal Control on the Quality of Accounting Information Systems at PT. Budi Agung Sentosa?
- 3) How much influence does the application of information technology and the implementation of internal control have on the quality of the accounting information system at PT. Budi Agung Sentosa?

Literature Review, Framework And Hypothesis

Literature Review

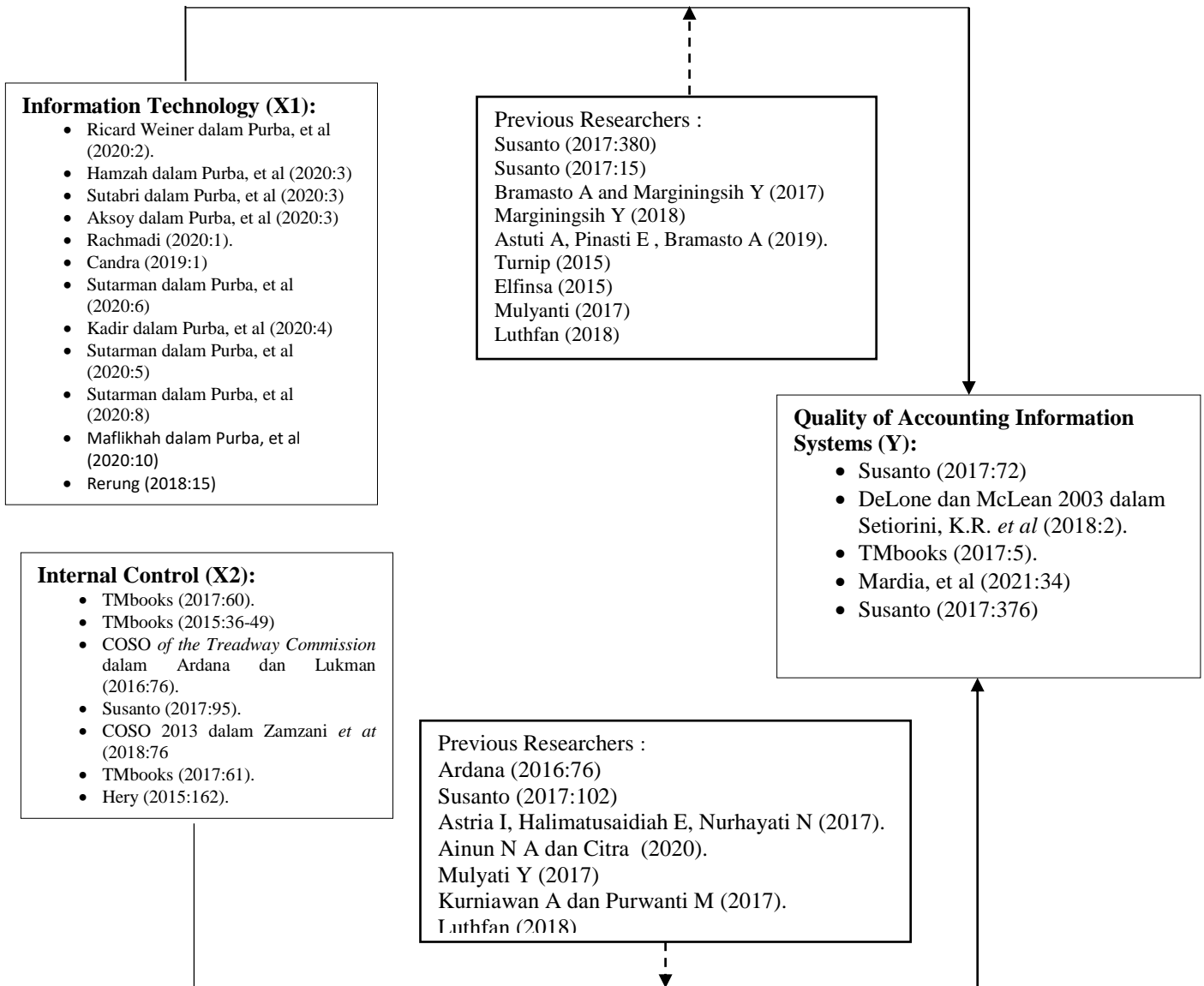
According to Weiner in Purba, et al (2020: 2) explains that 'Information technology is the processing, processing, and dissemination of data with a combination of computers and telecommunications'. According to TMbooks (2017:60) suggests that: "Internal control is a process because it is inherent in the organization's operating activities and is an integral part of management activities". According to Susanto (2017:72) explains that:

The quality of the accounting information system is an integrated and interconnected data processing system between the components of the accounting information system to

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produce accounting and financial information and useful information that management uses to make decisions.

Framework



Hypothesis

H1: Teknologi Informasi Berpengaruh Terhadap Kualitas Sistem Informasi Akuntansi.

H2: Pengendalian Internal Berpengaruh Terhadap Kualitas Sistem Informasi Akuntansi.

METHODS

Variable Operationalization

| No | Variables and Concepts | Dimensions | Indicator | Scale | Item |
|----|---|--|---|---------|-------|
| 1 | Information Technology (X1) Weiner (Purba, et al 2020:2) Hamzah (Purba, et al 2020:3) Sutabri (Purba, et al 2020:3) Aksoy (Purba, et al (2020:3) Rachamci (2020:1) Candra (2019:1) | 1. Hardware (Sutarman et al 2020:6) | 1. Monitor 2. Keyboard 3. Printer 4. Communication section | Ordinal | 1-5 |
| | | 2. Software (Sutarman, et al 2020:6) | 1. Operating System 2. Application System | Ordinal | 6-9 |
| | | 3. Brainware (Sutarman et al 2020:6) | 1. User human resources | Ordinal | 10-11 |
| | | 4. Network and Communication Facilities (Sutarman et al 2020:6) | 1. Support performance software and hardware | Ordinal | 12-13 |
| | | 5 Database (Sutarman et al 2020:6) | 1. Storage of processed data | Ordinal | 14-15 |
| 2 | Internal control (X2) TMBooks (2017:60) COSO of the treadway commission (Ardana 2016:76) TMBooks (2015:36) Susanto (2017:95) | 1. Control Environment (Zamzani et al 2018) | 1. Organizational Structure 2. Delegation of authority and responsibility | Ordinal | 16-18 |
| | | 2. Risk Assesment (Zamzani et al 2018) | 1. The organization identifies and assesses changes that could significantly affect the internal control system | Ordinal | 19-21 |
| | | 3. Control Activities (Zamzani et al 2018) | 1. The organization selects and develops general control activities over technology to support the achievement of objectives. | Ordinal | 22-14 |
| | | 4. Information and Communication (Zamzani et al 2018) | 1. The organization obtains or produces and uses quality and relevant information to support the internal control function. | Ordinal | 25-27 |

| | | | | | |
|---|---|--|---|---------|-------|
| | | 5. Monitoring Activities (Zamzani et al 2018) | 1. The process of assessing the quality of internal control performance over time and ensuring whether everything is carried out as desired and whether it has been adjusted to changing circumstances. | Ordinal | 28-30 |
| 3 | Quality of Accounting Information Systems (Y) Susanto (2017:72) | 1. Flexibility (DeLone and McLean 2003) | 1. Information systems can adapt to meet user needs in facing environmental changes. | Ordinal | 31-33 |
| | | 2. Ease Of Use (DeLone and McLean 2003) | 2. The information system can adapt to changing demands according to user needs. | Ordinal | 34-36 |
| | | 3. Accessibility (DeLone and McLean 2003) | 1. Ease of understanding the procedures for using AIS. | Ordinal | 37-39 |
| | | 4. Integrity (DeLone and McLean 2003) | 2. The information system is easy to use when operated by the user. | Ordinal | 40-42 |
| | | 5. Usability (DeLone and McLean 2003) | Navigation Timelines Credibility Content | Ordinal | 43-45 |

Population

| Division | Total |
|----------------------|-------|
| Administrative Staff | 20 |
| Staff Accounting | 30 |
| Total | 50 |

Sample

Based on the minimum sample size above, the researcher will use all of the total population to be sampled. By using saturated sampling.

RESULTS AND DISCUSSION

Overview of Units of Analysis

PT Budi Agung Sentosa was established in 2000, a company engaged in the weaving, embroidery, dyeing, printing and finishing industry has developed into a manufacturer of dyed polyester fabrics, polyester printing fabrics and embroidery fabrics through the pioneering and hard work of Commissioner Fendy Harsono and President Director Andy Chandra. The company is located at Jalan Raya Rancaekek KM 25.4 Banudng Regency.

Validity Test Results

| Variabel | No. | r_{count} | r_{table} | Conclusion |
|--|-----|-------------|-------------|------------|
| Application of Information Technology (X1) | 1 | 0,585 | 0,279 | Valid |
| | 2 | 0,494 | 0,279 | Valid |

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| Variabel | No. | r_{count} | r_{table} | Conclusion |
|---|-----|-------------|-------------|------------|
| | 3 | 0,514 | 0,279 | Valid |
| | 4 | 0,693 | 0,279 | Valid |
| | 5 | 0,563 | 0,279 | Valid |
| | 6 | 0,561 | 0,279 | Valid |
| | 7 | 0,520 | 0,279 | Valid |
| | 8 | 0,484 | 0,279 | Valid |
| | 9 | 0,552 | 0,279 | Valid |
| | 10 | 0,556 | 0,279 | Valid |
| | 11 | 0,499 | 0,279 | Valid |
| | 12 | 0,693 | 0,279 | Valid |
| | 13 | 0,518 | 0,279 | Valid |
| | 14 | 0,718 | 0,279 | Valid |
| | 15 | 0,633 | 0,279 | Valid |
| Implementation of Internal Control (X2) | 1 | 0,710 | 0,279 | Valid |
| | 2 | 0,551 | 0,279 | Valid |
| | 3 | 0,489 | 0,279 | Valid |
| | 4 | 0,783 | 0,279 | Valid |
| | 5 | 0,696 | 0,279 | Valid |
| | 6 | 0,595 | 0,279 | Valid |
| | 7 | 0,512 | 0,279 | Valid |
| | 8 | 0,645 | 0,279 | Valid |
| | 9 | 0,558 | 0,279 | Valid |
| | 10 | 0,498 | 0,279 | Valid |
| | 11 | 0,478 | 0,279 | Valid |
| | 12 | 0,662 | 0,279 | Valid |
| | 13 | 0,478 | 0,279 | Valid |
| | 14 | 0,580 | 0,279 | Valid |
| | 15 | 0,420 | 0,279 | Valid |
| Quality of Accounting Information Systems (Y) | 1 | 0,725 | 0,279 | Valid |
| | 2 | 0,636 | 0,279 | Valid |
| | 3 | 0,554 | 0,279 | Valid |
| | 4 | 0,728 | 0,279 | Valid |
| | 5 | 0,844 | 0,279 | Valid |
| | 6 | 0,671 | 0,279 | Valid |
| | 7 | 0,709 | 0,279 | Valid |
| | 8 | 0,522 | 0,279 | Valid |
| | 9 | 0,441 | 0,279 | Valid |

Reliability Test Results

| No. | Variabel | <i>cronbach alpha</i> | Critical Point | Conclusion |
|-----|---|-----------------------|----------------|------------|
| 1 | Application of Information Technology (X1) | 0,850 | 0,60 | Reliabel |
| 2 | Implementation of Internal Control (X2) | 0,848 | 0,60 | Reliabel |
| 3 | Quality of Accounting Information Systems (Y) | 0,819 | 0,60 | Reliabel |

Method of Successive Interval (MSI)

This study obtained data from respondents through distributing questionnaires which were ordinal data and then transformed into interval data, the process of transforming data from ordinal to interval using the help of the Microsoft Excel application.

Classic Assumption Test Results

1) Normality Test

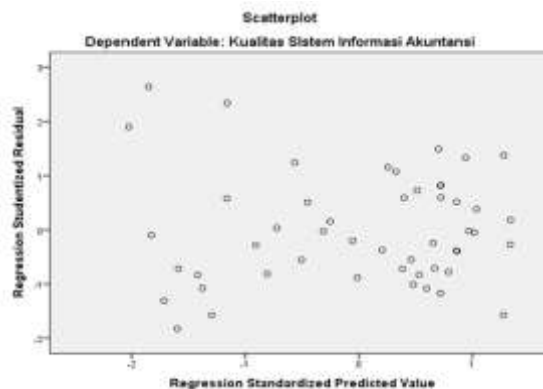
| | | One-Sample Kolmogorov-Smirnov Test | | |
|----------------------------------|----------------|---------------------------------------|------------------------------------|---|
| | | Application of Information Technology | Implementation of Internal Control | Quality of Accounting Information Systems |
| N | | 50 | 50 | 50 |
| Normal Parameters ^{a,b} | Mean | 51.98 | 54.50 | 32.08 |
| | Std. Deviation | 9.231 | 10.338 | 5.492 |
| | Absolute | .168 | .164 | .095 |
| Most Extreme Differences | Positive | .095 | .084 | .078 |
| | Negative | -.168 | -.164 | -.095 |
| Kolmogorov-Smirnov Z | | 1.191 | 1.163 | .671 |
| Asymp. Sig. (2-tailed) | | .117 | .134 | .759 |

a. Test distribution is Normal.

b. Calculated from data.

The results of the normality test in the table above with Kolmogorov-Smirnov (K-S) obtained a significance value of 0.759 then, the significance value > 0.05 or 0.759 > 0.05 so it can be concluded that the data on the application of information technology and the implementation of internal control on the quality of accounting information systems are normally distributed.

2) Heteroscedasticity Test



The results of the heteroscedasticity test in the figure above using the scatterplot method show that there is no heteroscedasticity in the variables of the application of information technology and the implementation of internal control on the quality of the accounting information system, because it can be seen in the figure that there is no clear

pattern and the dots are spread above and beyond. below the number 0 on the Y axis, it can be said that heteroscedasticity does not occur.

3) Multicollinearity Test

| Model | Coefficients ^a | | | | | Collinearity Statistics | |
|---|-----------------------------|------------|--------------------------|-------|------|-------------------------|-------|
| | Unstandardized Coefficients | | Standardized Coefficient | t | Sig. | Tolerance | VIF |
| | B | Std. Error | Beta | | | | |
| (Constant) | 13.965 | 3.942 | | 3.543 | .001 | | |
| 1 Application of Information Technology | .254 | .106 | .427 | 2.402 | .020 | .460 | 2.175 |
| Implementation of Internal Control | .090 | .094 | .170 | .956 | .344 | .460 | 2.175 |

a. Dependent Variable: Quality of Accounting Information Systems

The results of the multicollinearity test above show that the VIF value of the accountability and independence variables is 2.175 and the tolerance value is 0.460, so $VIF < 10$ or $2.175 < 10$ and at a tolerance value close to 1 or $0.460 > 0.1$, it can be concluded that the data on the application of information technology and the implementation of internal control. There is no multicollinearity regarding the quality of the accounting information system.

Multiple Linear Regression Analysis Test Results

| Model | Coefficients ^a | | | | |
|---|-----------------------------|------------|---------------------------|-------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| (Constant) | 13.965 | 3.942 | | 3.543 | .001 |
| 1 Application of Information Technology | .254 | .106 | .427 | 2.402 | .020 |
| Implementation of Internal Control | .090 | .094 | .170 | .956 | .344 |

Based on the output of multiple linear regression calculations, the following equation is obtained:

$$Y = a + b_1.X_1 + b_2.X_2$$

$$KSIA = 13,965 + 0,254 TI + 0,090 PI$$

Information:

TI = Information Technology

PI = Internal control

KSIA = Quality of Accounting Information Systems

Correlation Coefficient Test Results

| | | Correlations | | | |
|----------------|---|-------------------------|---------------------------------------|------------------------------------|---|
| | | | Application of Information Technology | Implementation of Internal Control | Quality of Accounting Information Systems |
| Spearman's rho | Application of Information Technology | Correlation Coefficient | 1.000 | .628** | .451** |
| | | Sig. (2-tailed) | . | .000 | .001 |
| | | N | 50 | 50 | 50 |
| | Implementation of Internal Control | Correlation Coefficient | .628** | 1.000 | .439** |
| | | Sig. (2-tailed) | .000 | . | .001 |
| | | N | 50 | 50 | 50 |
| | Quality of Accounting Information Systems | Correlation Coefficient | .451** | .439** | 1.000 |
| | | Sig. (2-tailed) | .001 | .001 | . |
| | | N | 50 | 50 | 50 |

** . Correlation is significant at the 0.01 level (2-tailed).

The correlation coefficient test has the provision that if the significance value is <0.05 then the data is correlated, based on the calculation table above, the significance value of the information technology application variable is 0.001 so that the significance value is <0.05 or 0.001 <0.05 , meaning there is a correlation or relationship between the application of technology. information and quality of accounting information systems, the correlation coefficient value is at 0.451, meaning that it has a sufficient relationship according to the criteria for the level of correlation strength, where 0.451 in the table of criteria for the level of correlation strength is included between 0.26-0.50, which has sufficient relationship criteria, and the number The correlation coefficient shows a positive value so that the variable relationship is said to be in the same direction (if the application of information technology increases, the quality of the accounting information system will also increase).

The internal control implementation variable in this calculation has a significance of 0.001 so that the significance value is <0.05 , so there is a relationship between the internal control implementation variable and the quality of the accounting information system. The correlation coefficient value is 0.439, which means it has a sufficient relationship according to the criteria for the level of correlation strength where 0.439 is between 0.26-0.50 which has sufficient relationship criteria, and the correlation coefficient shows a positive value so that the variable relationship is said to be in the same direction (if the implementation of internal control increases then the quality of the accounting information system will also increase).

Coefficient of Determination Test Results

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .858 ^a | .736 | .718 | 2.316 |

a. Predictors: (Constant), Implementation of Internal Control, Application of Information technology

This test shows an R2 value of 0.736 (73.6%), so it can be concluded that the influence between the variables of implementing information technology and implementing internal control on the quality of accounting information systems is 0.736 (73.6%) and the remaining 26.4% is influenced by variables. others who were not involved in this research.

| Model Summary | | | | | | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .823 ^a | .677 | .666 | 2.522 | .677 | 62.781 | 1 | 30 | .000 |
| 1 | .791 ^a | .625 | .613 | 2.716 | .625 | 50.033 | 1 | 30 | .000 |

a. Predictors: (Constant), Application of Information technology
b. Predictors: (Constant), Implementation of Internal Control

The test results in the table above can be seen from the R Square Change value showing that the R Square Change value for the variable application of information technology is 0.677 (67.7%), meaning that the influence of the application of information technology on the quality of the information system is 67.7%. The internal control implementation variable shows an R Square Change value of 0.625 (62.5%), meaning that the effect of internal control implementation on the quality of the accounting information system is 62.5%. Based on this, it can be seen that the information technology implementation variable is the most dominant variable in influencing the quality of the accounting information system because the R Square Change value is higher than the internal control implementation variable.

Hypothesis Test Results

t test

| Model | Coefficients ^a | | | | t | Sig. |
|---|-----------------------------|------------|---------------------------|------|-------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | | | |
| | B | Std. Error | Beta | | | |
| (Constant) | 15.022 | 3.780 | | | 3.974 | .000 |
| 1 Application of Information Technology | .328 | .072 | | .552 | 4.582 | .000 |

a. Dependent Variable: Quality of Accounting Information Systems

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 18.082 | 3.722 | | 4.858 | .000 |
| 1 Implementation of Internal Control | .257 | .067 | .484 | 3.827 | .000 |

b. Dependent Variable: Quality of Accounting Information Systems

The calculation above shows that:

- 1) The information technology application variable has a calculated $t > t$ table value, namely $4.582 > 2.01290$ and a significance value < 0.05 or $0.000 < 0.05$, meaning that the information technology application variable has a significant effect on the quality of the accounting information system, so H1 is accepted.
- 2) The internal control implementation variable has a calculated t value $> t$ table, namely $3.827 > 2.01290$ and a significance value < 0.05 or $0.000 < 0.05$, so the implementation of internal control has a significant effect on the quality of the accounting information system, so H2 is accepted.

F Test Results

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 469.215 | 2 | 234.608 | 10.934 | .000 ^b |
| | Residual | 1008.465 | 47 | 21.457 | | |
| | Total | 1477.680 | 49 | | | |

a. Dependent Variable: Quality of Accounting Information Systems

b. Predictors: (Constant), Application of Information Technology, Implementation of Internal Control

The above calculation shows that F count has a value of 10.934 so that $F_{count} > F_{table}$ or $10.934 > 3.20$ and at a significance value < 0.05 or $0.000 < 0.05$ then H3 is accepted, meaning that there is an effect of the application of information technology (X1) and the implementation of internal control (X2) on the quality of accounting information systems.

CONCLUSION

The results of the research that has been carried out by PT Budi Agung Sentosa; the researcher can conclude as follows: (1)The application of information technology has an effect on the quality of accounting information systems indicated by the value of $t_{count} > t_{table}$, namely $4.582 > 2.01290$ and significance < 0.05 or $0.000 < 0.05$ so that H1 is accepted, the test results of the coefficient of determination of the variable application of information technology are 0.677 (67.7%) meaning that the effect of the application of information technology on the quality of accounting information systems is 67.7%, then the correlation coefficient test results show a significance value of 0, 001 < 0.05 with a correlation coefficient value of 0.451, meaning that there is a relationship between the variables of the

application of information technology and the quality of the accounting information system, included in the category of having a sufficient relationship and because the correlation coefficient number shows a positive value so that the variable relationship is said to be unidirectional, namely if the variable application of information technology (X1) increases, the variable quality of the accounting information system (Y) will also increase. The total score obtained on the variable application of accounting information technology is 2605 with an average total score of 31, the total score is in the interval 2553 - 3153 with the agreed category. The highest score of the variable application of information technology is in the first statement, namely in the hardware dimension in completing work, precisely in the indicator of equipment specifications for inputting data (such as mice, keyboards, scanners, etc.), with a score of 196 out of 2605 and a gap of 22%, meaning that PT Budi Agung Sentosa has implemented information technology well. The lowest score of the information technology application variable is 148 out of 2605 with a gap of 41%, namely in the ninth statement, this shows that there are still deficiencies in the software dimension in completing work, precisely on the indicator of the accounting application used in the company to operate well integrated work. This deficiency can be caused by employees or applications that cannot meet work needs. (2)The implementation of internal control has an effect on the quality of the accounting information system, indicated by the value of $t_{count} > t_{table}$, namely $3.827 > 2.01290$ and significance <0.05 or $0.000 < 0.05$, then the internal control implementation variable has a significant effect on the quality of the accounting information system H2 accepted, the results of the coefficient of determination test of the independence variable are 0.625 (62.5%), meaning that the effect of internal control implementation on the quality of the accounting information system is 62, 5%, then the correlation coefficient test results show a significance of $0.001 < 0.05$ with a correlation coefficient value of 0.439, meaning that there is a relationship between the internal control implementation variable and the quality of the accounting information system, included in the category of having a sufficient relationship, the correlation coefficient number shows a positive value so that the variable relationship is said to be unidirectional, namely if the implementation of internal control (X2) increases, the quality of the accounting information system (Y) will also increase. The total score of the internal control implementation variable is 2726 with an average total score of 42, the total score is in the interval 2553 - 3153 in the agree category. The highest score of the internal control implementation variable is in the third statement with the dimension of the control environment (Control Environment), precisely in the indicator that superiors show independence from management in developing the implementation of internal control, with a score of 201 out of 2726 with a gap of 20%, meaning that PT Budi Agung Sentosa has implemented internal control implementation well. The lowest score on the internal control implementation variable, which is 144 out of 2726 with a gap of 42%, is in statement 13, this shows that there are still deficiencies in the internal control implementation dimension, precisely in the indicator that the company develops general internal control activities over technology to support goal achievement. This deficiency can be caused by the lack of internal control development in the company. (3)The application of information technology and the

implementation of internal control have an effect on the quality of the accounting information system as indicated by the F test showing the results of $F_{count} > F_{table}$ or $10.934 > 3.20$ and at a significance of <0.05 or $0.000 < 0.05$ so that H3 is accepted, the coefficient of determination is 0.736 or 73.6%, so it can be concluded that the influence between the application of information technology and the implementation of internal control on the quality of the accounting information system is 0.736 (73.6%) while the remaining 26.4% is influenced by other variables not involved in this study.

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