

# Effect of Accounting Information Systems and Internal Control Systems on the Quality of Financial Reporting with Organizational Commitment as Moderating Variables at PT Mopoli Raya

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## Abstract

*This study aims to determine and analyze effect of accounting information systems and internal control systems on the quality of financial reporting with organizational commitment as moderating variables at PT Mopoli Raya. This research method uses quantitative associative. The object of the research was PT Mopoli Raya with a total population of 45 people, all of whom were used as research respondents. The data analysis used a structural equation modeling-partial least square (SEM-PLS) approach. The results of the study found that the accounting information systems effect on the quality of financial reporting. Internal control systems effect on the quality of financial reporting. Organizational commitment moderates effect of accounting information systems on the quality of financial reporting. Organizational commitment moderates effect of internal control systems on the quality of financial reporting.*

## Keywords

accounting information systems;  
internal control systems; quality  
of financial reporting;  
organizational commitment



## I. Introduction

The quality of financial reports is the result of operating activities in existing activities in the company so that it becomes a performance process for employees whose financial end is processed by financial statement holders so that the final profit and loss of service life or company activities become financial statements (Kieso et al., 2018). The quality of financial reports can be determined from their reliability, namely audited financial statements. Based on the opinion, the financial statements are divided into unqualified, qualified, unqualified with explanatory paragraph, unqualified, and disclaimer of opinion. Financial statements are prepared to provide users with information about assets, debts, capital, and others. Financial reports are said to be of good quality if they are in accordance with the Government Accounting Standards that have been set. One of them is that it must meet qualitative characteristics. In PP No. 71 of 2010 stated that the characteristics of financial statements are: relevant, reliable, comparable, and understandable (Irafah et al, 2020).

A financial report is of high quality and useful for a large number of users if the information presented in the financial report is understandable, relevant, reliable, and comparable (Junaidi and Nurdiono, 2016). Bastian (2013:94-96), states that the quality of financial statements can be measured based on characteristics including: (1) understandable, (2) relevant, (3) materiality, (4) reliability, (5) honest presentation, (6) substance outperforms, (7) neutrality, (8) sound judgment, (9) completeness, and (10) comparability. Meanwhile, according to Fanani (2009) the determining factors that affect the quality of financial statements are related to internal factors that are in the company

itself. The factors that determine the quality of the financial statements include company size, accounting information system, ownership structure, market concentration, and internal control system.

PT Mopoli Raya, which was founded in 1980 as a palm oil, rubber and plantation company. Until 2020 the company is still developing its business which has 12 subsidiaries. Palm oil mills as processing fresh fruit bunches to obtain palm oil and production products such as boiler fuel and fertilizer. In 2016 and 2017, PT Mopoli Raya achieved Unqualified Financial Report quality. However, in the 2018-2019 financial statements because PT Mopoli Raya did not meet the determination of PSAK 24 "Post-Employment Benefits" and PSAK 69 "Biological Assets", the results of the Fair with Exceptions audit were obtained. Based on this phenomenon, PT Mopoli Raya's financial reporting does not meet the reliability of financial reporting based on PSAK No. 1 (revised 2017) in providing information regarding the financial position, performance, and growth of the company's financial position.

One of the factors that can affect the quality of financial reports is the accounting information system. An accounting information system according to Romney and Steinbart (2015:10) is a system used to collect, record, store and manage data to produce information for making decisions. Based on an interview with the financial supervisor (January 5, 2021), Mr. Mukhtar said that there was still a discrepancy in the output results of the "oracle" accounting system when compared to the manual output results. It is still a task for the manager of the accounting system to be able to adjust the records both systemically and manually so that there are no financial data deviations.

The accounting information system is a component or sub-system of an organization that has responsibility for the preparation of financial information to assist management in making decisions (Tawaqal and Suparno, 2017). The accounting information system is designed to produce information in the form of financial information needed by external and internal institutions/agencies. Information systems can basically be operated without using a computer, but the involvement of computers in handling human tasks in a system has a very large role in supporting the smooth running of a system, so information is needed.

The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al, 2020). Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

An effective and efficient control is needed by an organization or company, because with the existence of an internal control system, it is hoped that everything that has been set can be implemented properly. According to Mulyadi (2016:163), the purpose of the internal control system is to maintain the wealth of the organization, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies.

If it is associated with organizational commitment, the reason the researcher chose it as a moderating variable is because organizational commitment as a form of achieving organizational goals, organizational commitment is a factor that has an important role. Organizational commitment is the desire to remain a member of the organization. Someone who has a strong commitment to the organization will show a willingness to maintain membership in the organization and strive to achieve organizational goals. Organizational commitment is built on the basis of employee trust in organizational values, employee

willingness to help realize organizational goals and loyalty to remain members of the organization. Therefore, organizational commitment will create a sense of belonging (sense of belonging) for employees to the organization. At PT Mopoli Raya the organizational commitment is not strong because the employee turnover rate is still high based on information obtained by the author from the human resource department.

This study aims to determine and analyze effect of accounting information systems and internal control systems on the quality of financial reporting with organizational commitment as moderating variables at PT Mopoli Raya.

### **III. Research Method**

This research method uses quantitative associative. Quantitative research is a systematic scientific study of the parts and phenomena and the causality of their relationships. According to Pandiangan et al. (2021), the purpose of quantitative research is to develop and use mathematical models, theories and/or hypotheses related to natural phenomena. Associative research is research that aims to determine the effect of the independent variable (X) on the dependent variable (Y) and how close the influence or relationship is (Pandiangan, 2015).

Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then draw conclusions. So the population is not only people, but also objects and other natural objects (Pandiangan et al., 2018). The object of the research was PT Mopoli Raya with a total population of 45 people, all of whom were used as research respondents.

Data collection techniques with a list of questions and study documentation. Study documentation of reference sources is a form of research that uses library facilities by examining theoretical discussions from various books, articles, and scientific works related to writing (Pandiangan, 2018).

The data analysis used a structural equation modeling-partial least square (SEM-PLS) approach. SEM-PLS approach is SEM based on component or variance. PLS was first introduced in the field of chemometrics (computational chemistry) in the 1960s by Herman World, an econometrician (Tobing et al., 2018).

### **III. Results and Discussion**

#### **3.1 Overview of Research Objects**

PT. Mopoli Raya is a company that was founded in 1980 on the efforts of three main founders, namely H. A. Basyah Ibrahim, H.M. Sati, Mustafa Sulaiman. The articles of association of this company have been amended, most recently by Deed No. 10, dated March 5, 1991 regarding the management of the powers of the board of directors made before Djadir, SH, Notary in Medan. The Deed of Establishment and its amendments, except for Deed No. 10 above, has been approved by the Minister of Justice of the Republic of Indonesia in accordance with Decree No. J.A. 516418 dated May 11, 1981 and published in the Supplement to the State Gazette of the Republic of Indonesia No. 23 dated March 19, 1982. With the trust and cooperation of the Indonesian Export Import Bank, in the same year, oil palm plantations began in the Wage estate. This continues until now the planted area is  $\pm 22,000$  Ha, the largest in two provinces, namely North Sumatra and Aceh.

The planted area is under the auspices of several plantation companies coordinated by PT. Grand Mopoli. These companies are PT Suleiman Saleh, PT Perapen, PT Dharma Agung, PT Puga Raya, PT. Surya Mata Ie, PT Sumber Asih, PT Aloer Timur, PT

Teunggulon Raya, PT Watu Gede Utama, PT Mazdah Gading Bhakti and PT Sumber Asih with such a large area the need for the establishment of a factory that accommodates production at that time had been considered. On August 26, 1984, the construction of a palm oil mill officially began, which was marked by the laying of the first stone by the Governor of Aceh. The factory, which is located in block 53, Gedong Monas Kuala Simpang plantation, has an initial capacity of 30 tons of FFB/hour and can be expanded up to 45 tons of FFB/hour. To further facilitate administrative matters, the directors' office is located in Medan, namely Jalan Sunggal No. 91. While the factory locations are located in Kuala Simpang Aceh Timur and Meulaboh, Aceh Barat through several considerations, namely being close to the source of raw materials, namely oil palm plantations located around the factory location, the availability of labor in the vicinity, transportation facilities are quite good because located on the side of a state road that connects the Province of Nanggroe Aceh Darussalam with the Province of North Sumatra, and the availability of sufficient land and the price is relatively cheap.

### 3.2 Hypothesis Test Results

Based on the data processing that has been done, the results can be used to answer the hypothesis in this study. Hypothesis testing in this study was conducted by looking at the t-statistics and p-values. The research hypothesis can be declared accepted if the t-statistics  $> 2.02$  or p-values  $< 0.05$ . The following is a hypothesis test obtained in this study:

**Table 1.** T-Statistics and P-Values

	<b>T-Statistics</b>	<b>P-Values</b>	<b>Results</b>
Accounting Information Systems (X <sub>1</sub> ) -> Quality of Financial Reporting (Y)	2.884	0.007	Accepted
Internal Control Systems (X <sub>2</sub> ) -> Quality of Financial Reporting (Y)	2.770	0.017	Accepted
Moderating Effect 1 -> Quality of Financial Reporting (Y)	2.060	0.042	Accepted
Moderating Effect 2 -> Quality of Financial Reporting (Y)	2.322	0.047	Accepted

Source: Data Processed by Author, 2021

The results of the study found that the accounting information systems effect on the quality of financial reporting. Internal control systems effect on the quality of financial reporting. Organizational commitment moderates effect of accounting information systems on the quality of financial reporting. Organizational commitment moderates effect of internal control systems on the quality of financial reporting.

## IV. Conclusion

The results of the study found that the accounting information systems effect on the quality of financial reporting. Internal control systems effect on the quality of financial reporting. Organizational commitment moderates effect of accounting information systems on the quality of financial reporting. Organizational commitment moderates effect of internal control systems on the quality of financial reporting.

Based on the conclusions obtained, the authors would like to provide suggestions for interested parties, namely as follows:

1. For Companies

It is hoped that the results of this study can assist companies in considering decision-making on the company's operational standard governance, both manually and digitally because a coordinated and controlled company work system is an inseparable flow in corporate financial reporting governance.

2. For Future Research

It is hoped that the results of this study can be used as comparison materials and references for further research so that they can continue research with quality financial reporting using other variables that have not been studied such as company performance, management accounting information systems, and others so that they can be useful for interested parties.

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