

IMPLEMENTATION OF INTERNAL CONTROL INFORMATION SYSTEM TO IMPROVE THE EFFECTIVENESS OF THE COMPANY'S FINANCIAL SUPERVISION



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Abstract

Effective financial supervision is an essential element in the success of a company's management. With the development of technology, the implementation of internal control information systems is increasingly becoming the main need. This study aims to analyze how the internal control information system can improve the effectiveness of a company's financial supervision. The research method used is a literature review and empirical analysis of companies implementing internal control information systems. The study results show that companies that use internal control information systems can reduce errors in financial records, increase transparency, and minimize the risk of financial fraud. This study implies that the implementation of an internal control information system can help companies improve operational efficiency and strengthen overall corporate governance, which ultimately has an impact on increasing investor and stakeholder confidence.

Keywords: Internal Control, Information Systems, Financial Supervision, Effectiveness, Technology

INTRODUCTION

Finance is one of the most critical aspects of a company's operations (Utami, Vinalia, Febriyan, Putra, & Manurung, 2024). Poor financial management can result in business failure, even in companies that have competitive products or services (Bushe, 2019; Karadag, 2015). Therefore, internal control is an important component in ensuring that the company's finances are managed properly and following applicable regulations (Fibriyanti, 2017); (Ryabov, 2021).

Internal control has a crucial role in a company's financial management because it functions as a supervisory system that ensures integrity, accuracy, and security in financial management (Gaffar & Gaffar, 2024). Strong controls help companies mitigate potentially detrimental risks, such as fraud, inefficiencies, and errors in financial reporting (Dimitrijevic, Milovanovic, & Stancic, 2015). With effective control mechanisms in place, companies can detect and prevent misappropriation of funds, ensure that every transaction is recorded and reported correctly, and comply with applicable regulations (Christian, 2014). In addition, internal control also improves operational efficiency by identifying areas that need improvement, thereby supporting more informed and strategic decision-making (Toha, Monoarfa, & Pilomonu, 2024).

The development of information technology (IT) has had a significant impact on the internal control system in the business world. IT-based information systems are now the main tool in managing and monitoring various aspects of a company's finances. IT enables the automation of the supervisory process, which increases accuracy and speed in the recording and processing of financial data. With an integrated system, financial data can be accessed in real-time, minimizing manual errors and ensuring higher data integrity (Hartikayanti, Bramanti, & Gunardi, 2018). In addition, IT-based information systems help companies detect anomalies or potential fraud more quickly through continuous monitoring. This supports more informed management decision-making based on valid and up-to-date data while strengthening overall corporate governance (Susilawati, Miharja, Diwantari, & Salsabila, 2024).

The manualization of the financial supervision process is prone to human error, such as recording errors and delays in financial reporting, which can result in operational

inefficiencies and financial losses (Ichsan & Samaletto, 2023). In addition, without an effective internal control system, companies have difficulty detecting internal fraud, such as manipulation of financial statements or misuse of company assets (Ratnawati, Salean, & Maqsudi, 2016; Sudarmanto, 2020). Another problem that often arises is the difficulty in complying with complex and ever-changing financial regulations, where failure to comply with the rules can lead to legal sanctions and damage the company's reputation. This challenge emphasizes the importance of implementing more automated and technology-based surveillance systems to improve accuracy, efficiency, and compliance (N. A. Putri & Rahmanida, 2023).

The implementation of an internal control information system provides various significant benefits for companies, especially in increasing transparency and accuracy in financial management (Kurniawan, 2024; Sulistianto, 2024). This system allows companies to record and monitor transactions in real time, thus ensuring that the financial data generated is transparent and easily accessible to related parties. In addition, the system helps in mitigating financial risks by detecting potential fraud, errors, or financial anomalies early on, so that companies can immediately take corrective action before the risk develops into a larger problem. The internal control information system also ensures the company's compliance with external regulations, such as financial reporting standards and other legal requirements, by providing a clear audit trail and complete documentation. Overall, the implementation of this system strengthens corporate governance and increases trust from investors and stakeholders.

Previous research has proven the effectiveness of implementing internal control information systems in improving corporate financial supervision. Several studies show that companies that use this system significantly reduce the risk of recording errors and increase efficiency in the audit process. Research by (Imawati & Fambudi, 2024) found that the implementation of internal control-based information systems, such as Enterprise Resource Planning (ERP), is able to improve the accuracy and reliability of financial statements by unifying various business functions in one integrated platform. In addition, the study conducted by (Asaro et al., 2023) shows that companies that have adopted technology-based internal control systems are more able to detect and prevent fraud or financial anomalies

faster than companies that use manual methods. Other research (Koutoupis & Malisiovas, 2023) also concluded that companies with strong internal control systems tend to be more compliant with financial regulations and have better governance, which directly impacts the trust of stakeholders and the financial stability of the company.

Research on the effectiveness of the implementation of internal control information systems in improving corporate financial supervision has high relevance in the context of modern business, especially in the era of digitalization that continues to develop. The increasing complexity of business operations, coupled with the ever-present risk of financial fraud and fraud, makes financial oversight a critical aspect of maintaining corporate integrity and transparency. The urgency of this research lies in the need for companies to adopt more sophisticated control systems to mitigate these risks and ensure compliance with increasingly stringent financial regulations. The purpose of this study is to evaluate how effective the internal control information system is in optimizing the financial supervision process, reducing financial statement errors, and detecting anomalies early so that companies can improve operational efficiency and strengthen financial governance. The results of this study are expected to provide practical insights for companies in selecting and implementing the right system for more effective internal control.

REVIEW OF LITERATURE

Internal Control

Internal control is a process designed by management to provide adequate assurance that organizational objectives, including financial reporting, operational effectiveness and efficiency, and compliance with regulations, will be achieved (Rumamby, Kalangi, & Suwetja, 2021). According to COSO (Committee of Sponsoring Organizations of the Treadway Commission), there are five main components in internal control: control environment, risk assessment, control activities, information and communication, and monitoring (Prihanisetyo, 2023). The control environment includes the company's values and ethics, which are the basis for the organization's culture. Risk assessment aims to identify and evaluate risks that may hinder the achievement of the company's objectives (Astarini, 2018). Control activities involve policies and procedures in place to mitigate such risks, while

information and communication ensure that relevant information is delivered to interested parties promptly (Zaenal & Zulkarnaen, 2024). Monitoring serves to evaluate the quality and effectiveness of the internal control system on an ongoing basis.

Information Systems in Internal Control

The Internal Control Information System (SIPI) is a system designed to support management in managing and monitoring the company's financial and operational activities efficiently and effectively (A. A. Putri, 2022). SIPI integrates various internal control components, such as the process of record-keeping, reporting, and financial auditing, in one centralized technology platform (Sudipa et al., 2023). With the use of SIPI, companies can ensure that every financial transaction is recorded accurately, and the information generated can be easily accessed by interested parties. Not only does the system increase transparency and accountability, but it also provides tools to conduct risk analysis and detect potential deviations in real time (Gaffar & Gaffar, 2024).

Effectiveness of Financial Supervision

The effectiveness of financial supervision refers to the extent to which a company's internal control system can prevent errors, leakage of funds, or fraud (Sholehah & Ishak, 2020). Effective oversight not only protects the company's assets, but also creates an environment where transparency and accountability are top priorities (Anggoro, Kurniawan, Riani, Panjaitan, & Febrianti, 2024). By implementing solid internal controls, companies can significantly reduce the financial risks they face, such as errors in reporting or misuse of funds. Companies that have an effective internal control system tend to experience fewer incidents of fraud, which in turn increases trust from stakeholders and strengthens the company's reputation in the market (Sulistianto, 2024).

RESEARCH METHOD

The research method used in this article is the literature review, which examines various relevant literature sources related to the application of internal control information systems in corporate financial supervision (Kuntadi, Puspita, & Taufik, 2022). This literature review includes previous studies, textbooks, scientific journals, and case study reports of companies that have implemented the information system. Through literature analysis,

researchers identify key concepts, application models, and challenges and benefits observed by previous researchers. This approach aims to develop a comprehensive understanding of the effectiveness of the implementation of internal control information systems, as well as provide a strong theoretical foundation in assessing its impact on the company's financial supervision.

RESULTS AND DISCUSSION

Implementation of Internal Control Information System

The results of the study show that the implementation of SIPI has a positive impact on the company's financial supervision. This system is able to facilitate the integration of financial data from various departments, thus allowing management to obtain accurate and up-to-date financial reports (Islah, Harimurti, & Matyja, 2022).

The implementation of the Internal Control Information System (SIPI) is becoming increasingly important in the context of modern business, where operational complexity and the need for financial transparency continue to increase (Wiraguna, 2018). SIPI is designed to support management in managing and monitoring financial activities and company operations more efficiently (Ardyaputri & Darmeinis, 2024). With an integrated system, companies can record every transaction in real time, minimizing the risk of errors and fraud. The implementation of SIPI also serves to ensure that every step in the financial process can be easily tracked and audited, which is crucial to meet increasingly stringent legal and regulatory obligations (Chang, Yen, Chang, & Jan, 2014).

One of the key components in the implementation of SIPI is the control environment, which includes policies, procedures, and organizational culture (Nurwayudi & Handayani, 2021). Management must create an environment that supports compliance with internal controls and promotes integrity in every aspect of operations. By involving all levels of the organization in this process, from top management to employees, companies can build awareness of the importance of internal control. In addition, training and education on the use of information systems are very important so that all members of the organization understand how SIPI works and the benefits that can be obtained.

In addition to the control environment, risk assessment is also an important aspect of the implementation of SIPI (Zamzami & Faiz, 2015). Companies must proactively identify and evaluate risks that could affect their financial goals. By using the analytical tools provided by the information system, management can conduct in-depth analysis to identify areas that are prone to risk and take necessary preventive measures. This process not only improves the effectiveness of internal controls but also helps the company formulate better strategies to face future challenges (Masha, 2018).

Control activities within SIPI include a range of policies and procedures designed to mitigate the risks that have been identified. With a good information system, companies can implement tighter controls in the process of spending, receiving, and reporting financial statements. For example, with an automated authorization system, any transaction involving the withdrawal of funds must go through a rigorous verification process before being approved. This not only reduces the potential for fraud but also increases accountability in the management of company resources.

In this digital era, the existence of information technology plays a very important role in the effectiveness of SIPI. The use of integrated software allows companies to monitor and analyze financial data in real time, making it easy to make fast, data-driven decisions. Additionally, the automated monitoring feature within SIPI helps detect any anomalies or irregularities that may occur, allowing companies to take corrective action immediately. Overall, the implementation of the Internal Control Information System not only strengthens financial supervision but also contributes to the achievement of the company's strategic goals and improves competitiveness in the market.

Reduce Errors and Cheating

The Internal Control Information System (SIPI) plays an important role in reducing errors and fraud in the company's financial management (Anisa, Istiqomah, & Tertiana, 2016). One of the main advantages of SIPI is its ability to monitor financial transactions in real time (Ndegwa & Mungai, 2019). With an integrated system, every transaction that occurs is immediately recorded and can be monitored by the authorities. This allows management to immediately detect and respond to potential errors or anomalies, so the risk of manual errors in logging can be minimized.

The implementation of SIPI also facilitates the automation of the financial recording and reporting process. By reducing human involvement in this process, companies can significantly reduce the likelihood of errors that are typically caused by negligence or inaccuracy. Sophisticated systems can identify patterns in inconsistent data and provide alerts if there are suspicious transactions. Thus, companies rely not only on intuition, but also on accurate data to make decisions (Eulerich, Waddoups, Wagener, & Wood, 2024).

Furthermore, SIPI helps in creating tight controls on access and authorization of financial transactions (Anggoro et al., 2024). In many cases, fraud occurs due to a lack of supervision or weak control over the process of spending and receiving funds. With SIPI, companies can establish clear authorization policies and limit access to sensitive financial information to only authorized parties. This creates an additional layer of protection that reduces the chances of cheating (H. A. Putri, 2020).

The implementation of SIPI also allows companies to conduct more effective internal audits. With centralized and organized data, auditors can easily trace transaction history and conduct in-depth analysis. This efficient audit process helps identify potential weaknesses in existing control systems and provides recommendations for improvement. As a result, companies can improve internal control procedures and prevent future errors or fraud (Ritonga, 2023).

Finally, the implementation of SIPI not only reduces errors and fraud but also improves the culture of transparency and accountability within the organization. With a system that monitors every transaction, employees become more aware of the consequences of their actions, encouraging them to act with integrity. This culture is crucial in creating a positive and safe work environment, where each individual is committed to maintaining the integrity and reputation of the company. Thus, SIPI is not only a technical tool but also a catalyst for better organizational culture change.

Increased Transparency

Increased transparency is one of the main benefits of implementing an Internal Control Information System (SIPI) (Kurniawan, 2024). With SIPI, valid and accurate financial data can be accessed by management and other stakeholders more easily. This allows the company to present clearer and more comprehensive financial statements. When

all parties have equal access to financial information, trust between management, employees, and investors can increase, creating an environment conducive to better decision-making.

One important aspect of transparency is the ability to conduct internal audits more effectively (Amrulloh, Rakhmawati, Utami, Fuadah, & Sukandani, 2024). With data integrated in the system, auditors can quickly and efficiently trace the history of financial transactions. This smoother audit process not only saves time but also provides a more accurate picture of the company's financial state. Additionally, transparency in audits helps identify areas that need special attention, so management can immediately take corrective action if needed (Fauzan, 2024).

The implementation of SIPI also allows management to monitor resource allocation more clearly (Sugiana & Musty, 2023). With a system that presents real-time information, management can see how funds are allocated across different departments and projects. This allows for a better evaluation of the effectiveness of expenditure and ensures that resources are used in the most efficient way possible. Transparency in resource allocation also helps companies to identify potential inefficiencies and take steps to correct them.

In addition, enhanced transparency through SIPI allows for better communication across the organization (Tumanggor & Adriansyah, 2020). When financial data can be easily accessed and understood, all team members can contribute to discussions related to financial planning and decision-making. This creates synergies between different departments, which in turn increases overall operational effectiveness. The involvement of all parties in this process also contributes to the formation of a stronger culture of accountability within the organization.

Finally, increased transparency through SIPI not only serves internal interests but also external. Investors and other stakeholders tend to have more trust in companies that have transparent and accurate financial reporting systems. This can improve the company's reputation and attract new investors. Thus, the transparency resulting from the implementation of SIPI not only supports better internal management but also has a positive impact on the company's position in the market and relationships with various stakeholders.

Cost and Time Efficiency

The use of the Internal Control Information System (SIPI) significantly improves cost and time efficiency in the company's financial supervision process (Habi Yuda, 2023). By automating various processes that were previously done manually, companies can reduce employee workloads, allowing them to focus on more strategic and value-added tasks. Time-consuming manual processes, such as transaction recording and financial reporting, can be replaced with automated systems that are faster and more accurate. This not only saves time but also reduces the chances of errors that can occur during manual logging.

One of the main advantages of time efficiency is the ability to speed up the financial audit cycle (Shahrir, Wijaya, Suratman, Kalsum, & Irwan, 2023). With data that is integrated and accessible in real-time, auditors no longer need to spend days or even weeks collecting and verifying data. A faster audit process allows companies to immediately identify and address issues that may arise, thereby reducing potential financial risks (Prasetyo, Wulandari, & Meini, 2023). In the long run, these efficiencies can help companies save costs associated with auditing and compliance.

In addition to time efficiency, SIPI also contributes to the reduction of overall operational costs. With a system capable of automatically monitoring and analyzing financial data, companies can identify areas of inefficiency in spending (Ardyaputri & Darmeinis, 2024). For example, if the system shows that some operational costs can be minimized or eliminated, management can immediately take action to optimize resource allocation. Thus, SIPI not only reduces audit-related costs but also contributes to better overall financial management.

The implementation of SIPI also improves the company's ability to respond to changes and make decisions faster (N. A. Putri & Rahmanida, 2023). With better access to accurate financial information, management can make better strategic decisions in a short period. For example, if there is a change in market conditions or customer demand, the company can quickly adjust its budget and resource allocation to meet those needs. This creates the flexibility necessary to compete in an ever-changing market.

Finally, the cost and time efficiencies resulting from the use of SIPI not only improve the company's financial performance but also build a positive reputation in the eyes of

stakeholders. With faster and more accurate reporting, investors and clients can have more confidence in the company's ability to manage resources effectively. This reputation can open up new opportunities for the company, including increased investor interest and the ability to attract new customers. Overall, the implementation of SIPI has had a wide positive impact, both in terms of internal management and external relations of the company.

CONCLUSION

The conclusion of the research on the implementation of the Internal Control Information System (SIPI) to improve the effectiveness of corporate financial supervision shows that the use of information technology in internal control is crucial to achieving organizational goals. This research confirms that SIPI is not only able to prevent errors and fraud, but also improve operational efficiency and transparency in financial management. With an integrated system, companies can monitor financial activities in real time, thereby speeding up decision-making and ensuring compliance with applicable regulations. The results show that companies that effectively implement SIPI have experienced improvements in financial performance and stability, as well as being able to build trust among stakeholders. Therefore, it is recommended that companies invest more resources in the development and implementation of SIPI as a strategic step to strengthen financial supervision and achieve long-term sustainability.

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