

## ACCOUNTING INFORMATION SYSTEM AND INTERNAL CONTROL AS DETERMINANTS OF FINANCIAL STATEMENT QUALITY

**Niluh Merthi Wulandari<sup>1</sup>**  
Universitas Tadulako, Palu, Indonesia  
[niluhmertiwulandari@gmail.com](mailto:niluhmertiwulandari@gmail.com)



**Ernawaty Usman<sup>2</sup>**  
Universitas Tadulako, Palu, Indonesia  
[ernawatyusman02@yahoo.co.id](mailto:ernawatyusman02@yahoo.co.id)

**Nina Yusnita Yamin<sup>3</sup>**  
Universitas Tadulako, Palu, Indonesia  
[nyusnita.untad@gmail.com](mailto:nyusnita.untad@gmail.com)

**Muhammad Ilham Pakawaru<sup>4</sup>**  
Universitas Tadulako, Palu, Indonesia  
[pakawaruilham4@gmail.com](mailto:pakawaruilham4@gmail.com)

### Abstract

The public's faith in an organization's ability to meet its needs and protect its rights, including the provision of healthcare, is based on its financial statements, which are an indicator of good governance. The purpose of this research is to analyze the relationship between Puskesmas's internal controls and accounting information systems and the reliability of their financial statements in the Parigi Moutong Regency. 72 people, including the health center's director, administrator, and treasurer, filled out a questionnaire that allowed for a quantitative approach to data collection. Multiple regression approaches were used for data analysis. This study's findings demonstrate that the quality of financial statements is significantly impacted by both internal controls and accounting information systems. Nevertheless, it has been shown that internal controls do impact the reliability of financial statement. Financial statement quality is unaffected by the accounting information system. The need of an integrated accounting information system and stringent control processes in creating trustworthy statements is highlighted by these results. When it comes to developing policies and enhancing the internal control system, these results have significant ramifications. The efficiency of generating reliable financial statements is strongly correlated with the robustness of the system of internal controls. In addition, the most efficient use of the accounting information system will guarantee open and honest financial records, which will improve government services.

**Keywords:** Accountable, Accounting Information System, Internal Control, Financial Statement Quality, Public Service

## INTRODUCTION

For the public sector to be open, accountable, and make well-informed decisions, high-quality financial statements are essential. statements for Indonesia's public sector are required to adhere to Government Accounting Standards, which place an emphasis on qualities including comparability, relevance, dependability, and truthful portrayal (Government Regulation No. 71 of 2010). High-quality financial statement are therefore essential to demonstrate responsible management of public funds and to strengthen public trust in government institutions.

As primary care clinics, community health centers (Puskesmas) are entrusted with a large amount of money from the state budget (APBN), the regional budget (APBD), and other special allocations. Given their role in administering public health programs and financial resources, Puskesmas are required to produce accurate and accountable financial statements. However, the complexity of budget management and operational activities increases the risk of recording errors and weak financial control if adequate systems and control mechanisms are not in place.

Although the Regional Government Financial Statements of Parigi Moutong Regency received an unqualified opinion, the Audit Board of the Republic of Indonesia (BPK RI) found continuous flaws in the internal control systems in their audit statements for fiscal years 2019 and 2020. These findings indicate that although overall financial statement meets formal standards, deficiencies remain at the operational level, particularly within service units such as Puskesmas. Weak internal controls and suboptimal utilization of accounting systems may undermine the reliability and accuracy of financial statement, thereby limiting the effectiveness of public financial accountability (BPK RI Central Sulawesi Representative Office, 2019; 2020).

Accounting Information Systems (AIS) are designed to collect, process, and present financial data in a systematic and timely manner to support managerial decision-making and financial statement (Krismiaji, 2020). Improve the timeliness, quality, and completeness of financial data with an effective AIS. Integrating AIS with internal control mechanisms is just as important as system design when it comes to AIS effectiveness. The purpose of internal control, according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) (2013), is to guarantee that operations are efficient, that financial statements are reliable, and that rules are followed. Without strong internal control, the potential benefits of AIS in improving financial statement quality may not be fully realized.

Previous empirical studies have documented a positive relationship between AIS implementation, internal control, and financial statement quality in public sector organizations. The quality of financial reports is greatly enhanced by well-functioning AIS backed by efficient internal control, according to Malik et al. (2023). Both Henni (2021) and Lesmana (2021) show that government agencies may improve the accuracy and reliability of their financial statements by integrating accounting information systems with internal controls. Nevertheless, most prior studies focus on regional financial management offices or local government agencies, with limited attention given to primary health service institutions such as Puskesmas, which operate under distinct operational and administrative constraints.

This lack of empirical evidence at the frontline service level represents an important research gap. Puskesmas differ from other government units in terms of human resource

capacity, technological readiness, and organizational structure, which may influence the effectiveness of AIS and internal control practices. Understanding how these factors operate within Puskesmas is essential for improving financial accountability in public health services.

Against this backdrop, the current research looks at how Community Health Centers in Parigi Moutong Regency use Accounting Information Systems and Internal Control to ensure their financial statements are accurate. The research zeroes in on the impact of AIS and internal control on the reliability of financial statements, looking at both their combined and individual impacts. This study adds to the existing body of knowledge in public sector accounting by expanding the current dialogue on the topic of primary health care institutions' information systems' efficacy and internal control techniques. In a more practical sense, the results should help local governments learn how to make the most of AIS and how to improve financial responsibility in public health care units by bolstering internal control systems.

## **REVIEW OF LITERATURE**

### **Compliance Theory**

Milgram (1963) first proposed this idea and argued that individuals or companies follow guidelines depending on two perspectives: instrumental and normative. Instrumentally, Puskesmas employees comply with regulations because they perceive direct benefits, such as ease in preparing financial statements, work efficiency, and avoiding errors or sanctions. Normatively, compliance occurs because of the awareness that following regulations is the right thing to do and is essential to maintaining transparency and accuracy in financial statements.

Previous research has indicated a clear correlation between internal control over the reliability of financial statements and accounting information systems, although both have complementary functions, studies indicate that internal control has a greater impact on the quality of financial statements information than the accounting system (Mustofa & Najibullah, 2021). Henni (2021) higher quality financial statements result from strong internal controls and a sound accounting information system. Accurate and reliable financial statements requires good integration between the accounting information system and internal controls (Alpi & Akbar, 2024).

### **Quality of Financial Statement**

Government Accounting Standards describe the key attributes required by good financial statement. (Bastian & Indra, 2010) emphasizes that qualitative financial statement must include four important characteristics: relevance, dependability, understandability, and comparability. Relevance indicates that financial statement must have the capability to provide data that is important for decision making. Reliability refers to the extent to which the data presented is free from fundamental errors and therefore can be trusted by users. Good financial statement needs to be comprehensible by users and lend itself to comparisons over time in order to assess how well an organisation is doing.

Reliable financial statements cannot be obtained without adequate internal control along with an AIS. accounting information system provides good data processing and managing the data, it has internal control in order to make sure financial statements are honestly and laws is obey. Concentrating on the Community Health Center (Puskesmas) in Kabupaten Parigi Moutong, this study further investigates how, developing on these two factors, affect

the validity of financial statement.

### **Accounting Information System (AIS)**

It is a critical part of the overall financial statement process for any organization. According to Krismiaji (2020), the accounting information system records, saves, preserves, and processes financial transaction data into informative content that can be useful for decision making. Accounting Information Systems help to ensure accurate statement and organizational efficiency. The implementation of an accounting information system is essential to ensure that all financial transactions are properly recorded based on the available accounting standards. An effective accounting information system minimizes the errors from recording, decreases opportunities for fraud and enhances the speed and accuracy of financial statement.

Research by Malik et al. (2023) Researches have indicated there is a significant relation between the effectiveness of an accounting information system and the level of quality of financial statement. Accounting information systems make it easier to produce financial statements and help to reduce cost of completing manual process for recording transactions into the system thus essentially helps production of more transparent and accurate financial accounts. The technology used by an AIS minimizes the potential errors that can occur through manual documentation and statement of financial statements. Moreover, Qothrunnada (2022) emphasizes that technology based information systems promote the existence of high quality and compliant financial statement.

### **Internal Control**

Internal control is what decides how reliable financial data is. The goals of successful operations and trustworthy financial statements, as well as compliance with relevant rules and regulations, are the focus of internal control (COSO, 2013). Controls, information and communication techniques and systems, a control environment, risk assessment procedures, and continuing verifications make up an entity's internal control system. All effective internal control systems are based ultimately on the foundation of a sound control environment that is set by management's ethical and integrity values. (Pramitha et al., 2024) that there are strong internal controls in preventing and detecting financial reporting inaccuracies or imprecisions. They must be such that the deviations of financial transaction actually do not take place and on failure of this to the extent they are kept fully under control. Internal controls provide reasonable assurance that financial statement data is accurate, statement are reliable and relevant. Novriansyah & Nilwan (2024) finding indicates that internal control is really crucial to guarantee the integrity of financial statement, in this case in public sector where high level of transparency and accountability are generally required.

### **Hypothesis Development**

#### **Impact of Accounting Information Systems on the Quality of Financial Statement**

Accounting for managers In order to aid in the creation of financial statements for corporations, the Accounting Information System (AIS) generates financial data, which is a crucial component of organizational decision-making processes. The recording of transactions can be performed in a systematic manner, reducing the possibility of errors and accelerating access to desired information. It helps produce more accurate, relevant and timely financial statement which facilitate better-informed decisions. Prior studies by Lesmana (2021) the use of AIS significantly affects the quality of financial statements in industrial organizations. It shows that the greater the use of AIS in organization, good quality

financial statement will be produced. This postulate stipulated that individual AIS affects financial statement quality.

$H_1$  : Accounting Information Systems Have a Partial Significant Influence on the Quality of Financial statement.

### **Internal Control System for Financial Statement Quality**

Internal Control: the process put in place to provide reasonable assurance regarding the achievement of objectives in a) effectiveness and efficiency of operations b) reliability of financial statement. Weak internal controls have the potential of errors or fraud and provide financial reports to meet with relevant accounting standards. Such a system has division of tasks, transaction approval and review, as well as auditing (internally) so that the entire statement pathway complies with the system. Research by Maulana et al. (2023) shown that the quality of financial statements prepared by local governments is much improved by internal controls, as a well-designed monitoring system may lead to more accurate and trustworthy financial reporting. The results prove that internal control plays a key role in determining the accuracy of a company's financial statements.

$H_2$  : Internal Control System Has a Partial Significant Influence on the Quality of Financial Statement

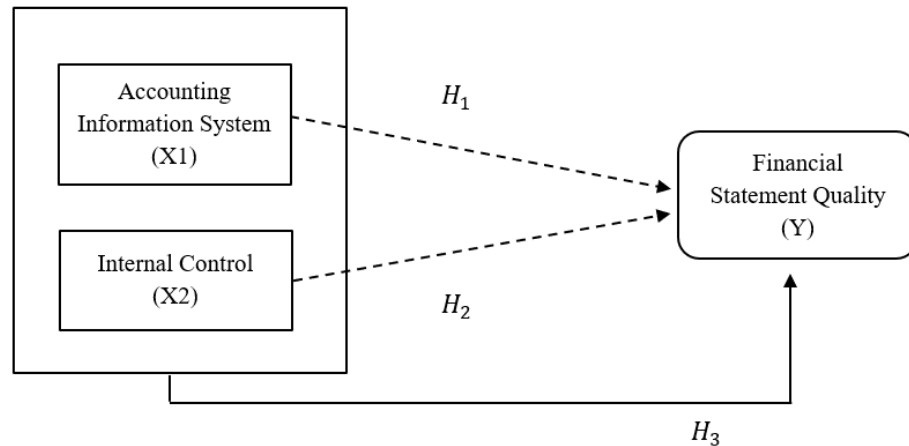
### **Accounting Information Systems and Control Systems for the Quality of Financial Statement**

AIS and ICS are interrelated when we try to produce high quality of financial statement. AISs work to provide timely, reliable and useful financial data, whereas internal controls monitor and verify the recording and statement of these processes according to existing standards. When these two are functioning or working in tandem, a company will be able to generate transparent and trustworthy financial statements while at the same time minimizing the risk of material errors and/ or fraud. This synergy is important because a sound information system without effective internal control would still be susceptible to manipulations, and effective internal control in the absence of reliable information would be less useful. Study conducted by Lestari & Dewi (2020) Accounting information systems and internal controls both have an impact on the accuracy of financial statements generated by local government entities, according to this study. Because of this, it seems that the two work together to improve the quality of financial statements.

$H_3$  : Accounting Information Systems and Internal Control Systems Simultaneously Have a Significant Impact on the Quality of Financial Statement.

### **Framework**

Review of literature: Accounting information systems, internal controls, and financial statement quality are all interconnected, according to the literature review. finance statements are crucial to the real performance of finance. Internal control systems are concerned with the safety of assets, the efficacy of operations, and regulatory compliance, in contrast to accounting systems, which are concerned with the correct and efficient presentation of financial data. Kabupaten Parigi Moutong Community Health Centers should think about how accounting information systems and internal controls affect the reliability of financial statements. The health services sector in CHC-Kabupaten Parigi Moutong is also included in this research. This study's overarching goal is to learn how much better financial statements are when AIS and internal control are in place.



Information:  
—————> = Simultaneous Influence  
- - - - -> = Individual Influence

**Figure 1.**  
**Framework of Thought**  
Source: Processed by the author, 2025

## RESEARCH METHOD

This study adopts a quantitative method, since it sets out to test pre-existing hypotheses. (Sugiyono, 2016), quantitative research aims to test theories by measuring research variables using standardized instruments, resulting in numerical data that can be analyzed statistically. The population in this study was all Community Health Centers (Puskesmas) in Kabupaten Parigi Moutong. The determination of the population was based on the consideration that the Puskesmas is a technical implementation unit of the Health Office that has the responsibility to manage and account for finances directly, including preparation of financial statement. The population is relevant for the study, in order to improve the reliability of financial statements, with an emphasis on internal control and the use of accounting information technology.

### Data Collection Technique

Primary data for this research was collected from respondents utilizing a questionnaire in a structured survey approach. The operationalization process ensured that the variables were well-defined and quantifiable for each construct. To better understand the public health service institutions (Puskesmas) in Parigi Moutong Regency, we modified measurement indicators from prior reliable research.

**Table 1.**  
**Likert Scale**

No.	Answer Choices	Code	Value Score
1.	Strongly Agree	SA	5
2.	Agree	A	4
3.	Neutral/Undecided	N	3
4.	Disagree	D	2
5.	Strongly Disagree	SD	1

Source: Data Processed by Researchers, 2025

As stated in Table 1, all items were assessed using a five-point Likert scale, with 1 being a strong disagreement and 5 a strong agreement. Accounting information systems, internal control, and financial statement quality are all latent structures that may be quantitatively studied with the use of the Likert scale, which also enables respondents to consistently convey their opinions. The use of self-administered questionnaires enables efficient data collection across multiple public health centers. However, this study acknowledges that the data are based on respondents' perceptions, which may be subject to common method bias and social desirability bias. Since respondents are directly involved in financial management activities, they might have a better positive impression of the efficiency of the company's internal controls and accounting information systems. Therefore, the results of this study are interpreted with caution and are understood to reflect perceived practices rather than fully objective system performance.

#### **Population and Sample**

In this study, the researcher utilized a non-probability sampling approach, which means that each unit of the population did not have an equal statistical chance of being picked.. The above solution has the added advantage of being a time-saver, trouble saver and money saver. This fixed panel of 72 included, Public Health Center Administration Chief, Public Health Center Treasurer and All public health center head. There were the three people below in each Public Health Center. 24 Public Health Centers in all sub-districts of Kabupaten Parigi Moutong were involved in this research and each sub-district has one Public Health Center as a subject. Individuals with significant responsibilities in the strategic administration of accounting information systems and internal controls were selected as respondents. Respondents were the Head of Public Health Center responsible for budget preparation and accountability; Head of Public Health Center, who manages administration, recording and inputting financial transaction data into accounting information system; and the Treasurer at the Public Health Center involved in receiving money, keeping it safely, disbursing funds according to procedures, while also documenting all aspects of finance.

**Selection of Respondents** The inclusion criteria for the respondents in this study are as follows:

- a. An employee of the Community Health Center serving as Director
- b. Head of Public Health Center Administration staff member
- c. Treasurer, Employee of the Community Health Center

**Table 2.**  
**Number of Respondents**

No.	Answer Options	Amount
1.	Head of the Community Health Center	1
2.	Head of Public Health Center Administration	1
3.	Health Center Treasurer	1
<b>Number of Respondents</b>		<b>3</b>
<b>Total Health Centers</b>		<b>24</b>
<b>Number of Respondents x Number of Health Centers</b>		<b>72</b>

Source: Data Processed by Researchers, 2025

Questionnaires filled out by participants themselves served as the main source of data for this analysis. Afterwards, multiple linear regression was applied to the acquired data using SPSS software. To determine how much accounting information systems and internal controls impact financial statement quality, multiple linear regression analysis was used. A battery of statistical tests were performed on the survey data before it was submitted to regression analysis to guarantee its accuracy. First, the validity of the research instrument that is, how accurately it measures each variable of interest was examined. Reliability testing helps verify the consistency of measurement results. The data underwent a conventional assumption testing process, including normality, multicollinearity, and heteroscedasticity tests, thus proving its suitability for regression analysis. In order to make conclusions on the impact of Accounting Information Systems and Internal Control on the credibility of financial statements, this strategy sought to acquire information from the Kabupaten Parigi Moutong Community Health Center (Puskesmas). It is believed that these results will cause the government to improve its financial statements in terms of transparency, accountability, and effectiveness.

**Operational Definition of Variables**

To further understand how each variable was measured, the operational definitions of the study's variables are provided. On a 5-point Likert scale, where 1 indicates Strong Disagree and 5 indicates Strong Agree, each sign was evaluated. The items used for measuring were taken from other studies that had already been verified and adjusted to fit the setting of public health facilities. Using component analysis (CFA), we checked for construct validity; all loading factors were more than 0.5, therefore, we can say that there is sufficient validity.

**Table 3.**  
**Operational Definition of Variables**

Variable	Definition	Indicators	Measurement Scale	Source
Accounting Information System (X <sub>1</sub> )	A structured process that collects, records, stores, and statement financial data to support management decisions.	1. Data collection accuracy 2. Timeliness of statement generation 3. System reliability 4. Integration with other units	Likert scale (1–5), 5 items	(Astuti, 2019)

		5. Data security		
Internal Control (X <sub>2</sub> )	Policies and procedures established to ensure reliable financial statement, operational efficiency, and compliance with applicable regulations.	<ol style="list-style-type: none"> <li>1. Control environment</li> <li>2. Risk assessment</li> <li>3. Control activities</li> <li>4. Information and communication</li> <li>5. Monitoring</li> </ol>	Likert scale (1–5), 7 items	(Sulfiana, 2018)
Financial Statement Quality (Y)	The extent to which financial statement provide relevant, reliable, understandable, and comparable information for decision-making.	<ol style="list-style-type: none"> <li>1. Relevance</li> <li>2. Reliability</li> <li>3. Understandability</li> <li>4. Comparability</li> </ol>	Likert scale (1–5), 9 items	(Astuti, 2019)

Source: Data Processed by Researchers, 2025

### Multiple Linear Regression Model

The SPSS program was used for the analysis of the data gathered from the surveys. We used multiple linear regression analysis to look at how Accounting Information Systems (X<sub>1</sub>) and Internal Control (X<sub>2</sub>) affected Financial Statement Quality (Y), both alone and together. When evaluating the impact of several independent variables on a dependent variable in a single model, this analytical approach is suitable.

Prior to regression analysis, several statistical tests were conducted to ensure data quality and suitability for analysis. Instrument validity was assessed using factor analysis, where all factor loadings exceeded the minimum threshold of 0.5, indicating adequate construct validity. Reliability testing was performed to confirm the consistency of the measurement instruments. In addition to multiple linear regression analysis, the data were found to meet the criteria for classical assumption tests such as heteroscedasticity, multicollinearity, and normalcy. This research made use of the following regression model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Where:

- Y = Financial Statement Quality
- X<sub>1</sub> = Accounting Information System
- α = Constant
- H<sub>3</sub> H<sub>3</sub> = Regression Coefficients
- ε = Error Term

**RESULTS AND DISCUSSION**

**Table 4.**  
**Results of Descriptive Statistical Analysis**

<b>Descriptive Statistics</b>					
	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>X1</b>	72	15.00	25.00	22.5417	2.31308
<b>X2</b>	72	17.00	35.00	29.7917	3.85636
<b>Y</b>	72	26.00	45.00	38.3750	4.93461
<b>Valid N (listwise)</b>	72				

Source: SPSS 25 for windows output, 2025

Table 3 describes the distribution of data obtained by the researcher as follows:

- The SIA variable (X1), has a mean of 22.54 and a standard deviation of 2.313, allowing for values between 15 and 25.
- Internal control variable (X2), average 29.79 and standard deviation 3.856, so it allows values between 17 and 35.
- The average is 38.37 and the standard deviation is 4.934, the financial statement quality variable (Y) can reach a value between 26 and 45.

**Validity Test**

The Pearson Correlation Product-Moment Validity Test assesses the efficacy of each questionnaire item in measuring the desired objective. To ensure the validity of the questions, one can compare the table r with the calculated r, the table r-value is 0.231; so, if the computed r surpasses 0.231, the survey item may be deemed legitimate, given that there were 72 respondents and a significance threshold of 0.05. An item in the survey is not legitimate if the computed r-value is less than 0.231.

**Table 5.**  
**Validity Test Results**

<b>Statement Items</b>	<b><i>R<sub>hitung</sub></i></b>	<b><i>R<sub>tabel</sub></i></b>	<b>Information</b>
X1.1	0.818	0.231	VALID
X1.2	0.871	0.231	VALID
X1.3	0.659	0.231	VALID
X1.4	0.804	0.231	VALID
X1.5	0.645	0.231	VALID
X2.1	0.749	0.231	VALID
X2.2	0.862	0.231	VALID
X2.3	0.804	0.231	VALID
X2.4	0.759	0.231	VALID
X2.5	0.739	0.231	VALID
X2.6	0.855	0.231	VALID
X2.7	0.822	0.231	VALID
Y.1	0.780	0.231	VALID

Y.2	0.799	0.231	VALID
Y.3	0.878	0.231	VALID
Y.4	0.832	0.231	VALID
Y.5	0.818	0.231	VALID
Y.6	0.841	0.231	VALID
Y.7	0.845	0.231	VALID
Y.8	0.771	0.231	VALID
Y.9	0.841	0.231	VALID

Source: SPSS 25 for Windows output, 2025

### Reliability Test

The precision and correctness of the research tools were determined via reliability testing. The reliability assessment of this research was conducted using SPSS for Windows version 25. Each factor's reliability assessment findings are shown in Table 5 below:

**Table 6.**  
**Reliability Test Results**

Variable Name	Nilai Alpha Cronbach's	Criteria	Information
Accounting Information System (X1)	0.784	0.6	Reliabel
Internal Control (X2)	0.901	0.6	Reliabel
Financial Statement Quality (Y)	0.939	0.6	Reliabel

Source: SPSS 25 for windows output, 2025

The reliability test findings demonstrate that the Cronbach Alpha value for every variable in the questionnaire is more than 0.60. A dependable instrument is one with a Cronbach Alpha greater than 0.60, according to Sugiyono (2019).

### Normality Test

To find out whether the data that was processed follows a normal distribution, this research uses the Kolmogorov-Smirnov test. The data is considered to be regularly distributed if the significance value is greater than 0.05. The data is considered to be regularly distributed when the significance value is greater than 0.05. In contrast, the prior normalcy test findings show that none of the variables pertaining to internal control, accounting information systems, or financial statement quality follow a normal distribution. Also, the significance level is lower than the critical value of 0.05, at 0.000, lending credence to this finding. As a result, eliminating outliers is an essential part of a second normalcy test. With a Kolmogorov-Smirnov significance value higher than 0.05, the results show that all data follow a normal distribution. Once outliers have been removed and retesting has been conducted, the data is deemed to be normal and appropriate for regression analysis. This leads to the following outcomes:

**Table 7.**  
**Normality Test**

<b>One-Sample Kolmogorov-Smirnov Test</b>			
		Unstandardized Residual	
N		72	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	.62704460	
Most Extreme Differences	Absolute	.111	
	Positive	.072	
	Negative	-.111	
Test Statistic		.111	
Asymp. Sig. (2-tailed)		.029 <sup>c</sup>	
Monte Carlo Sig. (2-tailed)	Sig.	.317 <sup>d</sup>	
	99% Confidence Interval	Lower Bound	.305
		Upper Bound	.329

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 1314643744.

Source: SPSS 25 for windows output, 2025

**Table 8.**  
**Multicollinearity Test Results**

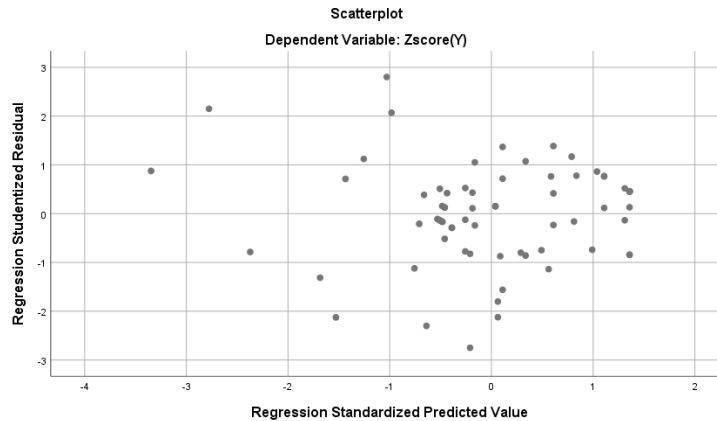
<b>Variable</b>	<b>Value Tolerance</b>	<b>Value VIF</b>	<b>Information</b>
Accounting Information System	0.552	1.813	No Multicollinearity
Pengendalian Internal	0.552	1.813	No Multicollinearity

Source: SPSS 25 for Windows output, 2025

Multicollinearity test The tolerance values for the independent variables in question are above 0.10, suggesting there is no association or multicollinierity between the independent variables. The VIF results demonstrate that there is no independent variable with a value of more than 10.

### **Heteroscedasticity Test**

Homoscedasticity refers to equal residual variances across the observations whereas heteroscedasticity if such variance are unequal. Test to see if this is the case. A homoscedasticity test is very useful for evaluating a regression model. You can explore the presence of heteroscedasticity looking at a chart showing ZPRED and SRESID. Heteroscedasticity exists if the points follow a distinct pattern; if the points are scattered above and below zero without following a discernible pattern, heteroscedasticity does not exist(Ghozali, 2018). A graphical representation of the heteroscedasticity test is given in Figure 2 below:



**Figure 2.**  
**Results of Heteroscedasticity Test**  
 Source: SPSS 25 for windows output, 2025

Figure2 presents (0, ') below zero on the Y-axis with random scatter, which means that no heteroscedasticity is found in the regression model so that it can be utilized for further estimation.

**Multiple Linear Regression Analysis Test**

Scientists put each independent variable’s effect on the dependent variable into numerical terms using multiple linear regression analysis. Final Product The table below displays the results of the sedimentation imaginary value %7 computation with SPSS 25.0 for Windows:

**Table 9.**  
**Results of Multiple Linear Regression Analysis Test**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients Beta
	B	Std. Error	
1 (Constant)	3.761	.075	
X1	.042	.102	.042
X2	.750	.102	.750

a. Dependent Variable: Y

Source: SPSS 25 for windows output, 2025

The multiple regression equation model is fed the regression coefficients derived from the multiple linear regression analysis:

$$\gamma = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

$$\gamma = 3,761 + 0,042X_1 + 0,750X_2 + \epsilon$$

- a. The constant number (3.761) indicates that if X1 and X2 remain constant, the quality of the financial statement will remain at 3.761.
- b. The variable X1 has a regression value of 0.042 which shows a positive influence on Y.
- c. The variable X2 has a regression value of 0.750 which shows a positive influence on Y.

**Coefficient of Determination Test (R<sup>2</sup>)**

**Table 10.**  
**Results of the Determination Coefficient Test**  
Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.779 <sup>a</sup>	.607	.595	.63606729

a. Predictors: (Constant), Zscore(X2), Zscore(X1)

b. Dependent Variable: Zscore(Y)

Source: SPSS 25 for windows output, 2023

Table 9 shows that the AIS and internal control aspects have an impact on the quality of the financial statements at the Kabupaten Parigi Moutong Community Health Center, with a R Squared value of 0.607. This indicates that AIS and internal controls account for 60.7% of the variance in the quality of financial statements.. Policies, human resources, financial management technology, training quality, administrative procedures, applicable rules and regulations, and training efficiency contribute the remaining 39.3%, which is not included in this study.

**Hypothesis Testing**

**F Test (Simultaneous)**

**Table 11.**  
**F-Test Results (Simultaneous)**  
ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	43.084	2	21.542	53.245	.000 <sup>b</sup>
Residual	27.916	69	.405		
Total	71.000	71			

a. Dependent Variable: Zscore(Y)

b. Predictors: (Constant), Zscore(X2), Zscore(X1)

Source: SPSS 25 for windows output, 2025

According to Table 10, the ANOVA test yields an F-count of 53.245, which is higher than the F-table value of 3.13, indicating a significance level below 5%, specifically  $0.000 < 0.05$ . With 72 participants, 2 independent variables, and 69 degrees of freedom ( $n - k - 1$ ), the F count value is higher than the F table value. The significance threshold  $\alpha$  is set at 5% and the F table at 3.13. So, the first hypothesis is supported by this figure, which shows that the quality of financial statements is affected by both AIS and internal control.

**T-Test (Partial)**

**Table 12.**  
**Results of the T-Test (Partial)**  
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.761	.075		.000	1.000
X1	.042	.102	.042	.417	.678
X2	.750	.102	.750	7.378	.000

a. Dependent Variable: Y

Source: SPSS 25 for windows output, 2025

- a. The p-value of the significance level (0.678) is greater than confidence threshold (0.05); and the t-SIA value (0.417) of SIA- regression coefficient (X1), is less than t- table amount (1.667). This evidence rejects the second hypothesis that SIA effectively enhances the quality of financial statement.
- b. The T-value of the internal control against financial statement quality (X2) is equal to 7.378 that is greater than t-table = 1.667 and the significance is lower than  $\alpha=0.000$  (0.05). This finding indicates that while AIS has the potential for enhancing statement system, its current use in Puskesmas Kabupaten Parigi Moutong is still not an effective level.

### **Impact of Accounting Information Systems on the Quality of Financial Statement**

Atharrizka et al. (2021) assert that the purpose of Accounting Information Systems (AIS) is to provide decision-makers with up-to-date, accurate, and trustworthy financial data. Contextual variables, including user competency, system use, and organizational preparation, greatly impact the efficacy of AIS in practice. Although AIS can facilitate faster financial statement preparation, its contribution to statement quality is not guaranteed if the system is not optimally utilized.

Community health centers (Puskesmas) in Kabupaten Parigi Moutong did not show a statistically significant partial influence of AIS on the quality of their financial statements, according to the empirical results of this research. Findings like these indicate that AIS isn't enough to improve financial statement quality on its own. Rather than being a determinant in establishing the credibility of statements, AIS seems to mainly serve as a technological instrument that supports administrative operations. Due to AIS's insignificance, it may be inferred that the studied institutions' financial statement policies prioritize procedural compliance above analytical use of accounting systems.

### **Internal Control over the Quality of Financial Statement**

On the other hand, X<sub>2</sub> Internal Control shows a very favorable and statistically significant impact on financial statement quality ( $t = 7.378$ ; Sig. = 0.000). This finding is consistent with the (COSO, 2013) framework, which emphasizes that effective internal control supports operational efficiency, compliance with regulations, and the production of reliable financial information. Strong internal control practices at Puskesmas such as segregation of duties, independent verification, and routine supervision reduce the risk of errors and potential misstatements in financial statement.

This result aligns with the findings of (Nur et al., 2023), who statement that a strong control environment within public sector organizations contributes significantly to transparency and accountability in financial statement. The dominance of internal control in influencing statement quality indicates that governance mechanisms play a more critical role than technological systems in ensuring the reliability of financial statements.

### **The Influence of Accounting Information Systems and Internal Control on the Quality of Financial Statement**

The results of the tests conducted at the same time show that internal controls and accounting information systems both significantly impact financial statement quality. Taking both factors into consideration, the ANOVA test reveals a significance value of 0.000 ( $p < 0.05$ ) and an F-value of 53.245, suggesting that they both have a role in enhancing the quality of financial statements. This finding is consistent with Lestari & Dewi (2020), who found that the integration of effective AIS and strong internal control enhances data accuracy,

statement timeliness, and managerial accountability.

In Kabupaten Parigi Moutong, the simultaneous significance suggests that although AIS does not independently influence statement quality, its role becomes meaningful when supported by effective internal control mechanisms. An integrated system that combines technological tools with strong oversight can reduce recording deviations, detect irregularities in a timely manner, and ensure compliance with accounting standards. Trustworthy and transparent public sector financial statements can only be achieved via the integration of Accounting Information Systems with Internal Control.

## CONCLUSION

This research found that in Kabupaten Parigi Moutong, Community Health Centers (Puskesmas) had their financial statement quality significantly affected by both Accounting Information Systems (AIS) and Internal Control. This result suggests that financial statement quality can be improved when technological systems and governance mechanisms operate together within an integrated framework.

The findings of the partial tests, however, indicate that AIS does not affect the quality of financial statements in a statistically significant way. Because of this, it is clear that AIS is not enough to make financial statements more trustworthy and easy to understand. The weak and insignificant influence of AIS may reflect suboptimal system utilization, limited user competence, insufficient training, or misalignment between system features and users' operational needs. Therefore, AIS in the observed Puskesmas tends to function more as a supporting administrative tool rather than as a primary determinant of statement quality.

On the other hand, the quality of financial statements is significantly and positively impacted by internal controls. Effective internal control mechanisms such as proper authorization procedures, accurate recording, regular supervision, and independent review provide reasonable assurance that financial transactions are conducted appropriately and in compliance with applicable regulations. This further proves the need of internal controls in public health organizations' efforts to improve the reliability, transparency, and correctness of their financial statements.

Based on these findings, it is recommended that Community Health Centers in Kabupaten Parigi Moutong prioritize strengthening internal control systems as a foundation for improving financial governance. At the same time, efforts to enhance the effectiveness of AIS should focus on improving system implementation through targeted user training, adequate technological infrastructure, and alignment with government accounting standards. Strengthening both aspects in an integrated manner is essential to achieving transparent and reliable public sector financial statement.

It is important to note that this research has a number of limitations. The results may not apply to other areas with varied institutional traits and degrees of technological preparedness since, first, the study only included data from one regency. Secondly, there is a lack of reflection of long-term changes in AIS implementation or internal control efficacy due to the cross-sectional study methodology, which only captures interactions at a specific moment in time. Third, the use of self-reported questionnaires may introduce respondent bias and subjective perceptions. Therefore, the results should be interpreted with caution.

Future research is encouraged to incorporate moderating or mediating variables—such as human resource competence, organizational culture, or technological readiness—to better

explain the mechanisms influencing the relationship between AIS, internal control, and financial statement quality. Longitudinal or mixed-method approaches may also provide deeper insights into the dynamic development of internal control practices and accounting system utilization over time. Additionally, cross-regional or cross-sector comparative studies in the public sector could enrich empirical evidence on the role of contextual factors in strengthening public financial accountability.

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