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THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS AND INTERNAL CONTROL ON THE QUALITY OF FINANCIAL STATEMENT WITH INTELLECTUAL INTELLIGENCE AS A MODERATING VARIABLE (A STUDY ON COFFEE SHOPS IN MAKASSAR CITY)

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Abstract

Application of internal control system and accounting information system in management of coffee shops is a very important thing. This financial statements must meet the following characteristics: relevant, reliable, comparable, and understandable. The purpose of this study: (1) to find out whether the use of accounting information system and internal controls affect the quality of financial statements. (2) to find out whether intelligence quotient moderates the effect of accounting information system and internal controls on the quality of financial statements. The population in this study are all coffee shops in the city of Makassar. The sample in this study is manager or employees of the financial part of the respondents were 12 respondents. The samples were selected by using a purposive sampling method. Data was collected by distributing questionnaires to the respondents directly concerned. Technical analysis of the data used is multiple regression with SPSS 24. The result showed that: (1) the accounting information system has a positive significant effect on the quality of government financial statements and the internal control system has a significant effect on the quality of financial statements. (2) Intelligence quotient is able to moderate the financial information system towards the quality of financial statements. While intelligence quotient variable is not able to moderate internal controls on the quality of financial statements.

Keywords: Internal Control System, Accounting Information System, Quality Of Financial Statements, Coffee Shop.

Introduction

Technological developments are accompanied by developments in existing information to meet the needs of each information user. The development of effective strategies is important for organizations at this time. Developing an information technology (IT) strategy that supports and is supported by a business strategy is very important to generate business value in an organization (Smith et al., 2017, Maharsi, 2000). The rapid development of technology makes things easier (Wicaksono, 2014). Most business people and companies increasingly feel information as one of the basic needs in addition to other needs. In line with the opinions of Kurniawan and Parapaga (2014) and Santi (2013), the role of information systems is very important for companies to support every operational activity of the company and help business decision making. Information systems support business processes for many companies to improve the performance of their business processes. In the development of the business world, especially in the city of Makassar, namely coffee shops. With so many coffee drinking activities currently becoming a trend in the Makassar City community, especially young people. No wonder a variety of coffee shops and new coffee shops have sprung up. But with coffee shop management there are many things that need to be considered, namely the accounting information system as a business continuity owned by the leader or management. The phenomenon that occurs in Makassar City illustrates the lack of improvement in the quality of financial reports in Micro, Small and Medium Enterprises (MSMEs). Accounting information system is a success achieved by accounting information systems in producing information in a timely, accurate, and trustworthy manner and used as a tool for making decisions, making information systems a basic necessity in today's business world (Wicaksono, 2014; Ratnaningsih and Suaryana, 2014; Kurniawan and Parapaga, 2014; Tresnawati et al., 2017). Information system is a system that collects and evaluates data and distributes it to users when needed (Esmeray, 2016).

Various studies on the use of accounting information systems in improving the quality of financial statements prove that the application of accounting information systems related to the quality of financial statements has been



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investigated by Primayana.et. al., 2014; Silviana, 2013; Salehi et. al., 2010; Ayu and Erawati, 2016. Determination of internal control systems in an organization is very important to ensure the reliability of accounting records, because the internal control system can help reduce the possibility of random errors. Wijayanti and Setiawan (2016) said that the application of a good internal control system supports the success of the organization in carrying out its operational activities and can reflect good managerial practices as well. Internal control has a profound effect on financial statements (Lumempouw et al., 2015). Accounting information systems and internal controls will run well if supported by the user's intellectual capacity. Knowledge of the basics of accounting will certainly be used as a guide to understanding the theory and practice of accounting (Paseket. Al., 2015). Intellectual capacity is always believed to influence the ability to think logically, the ability to analyze, and the ability to solve problems at work (Mangiwaet. Al., 2014). The results of the Paseket. al. (2015) is supported by the results of Ardanaet. al. (2013) which concluded that intellectual intelligence (Intelligence Quotient) has a positive effect on the level of understanding of accounting. This makes intellectual intelligence (Intelligence Quotient) can be used as a moderating variable.

Literature review

Landasan Teori

A. *Theory the Reason of Action*

Theory Reasoned Action was first advanced by Ajzen and Fishbein in 1980. This theory was prepared using the basic assumption that humans behave in a conscious manner and consider all available information. In this TRA, Ajzen states that one's intention to perform a decisive behavior will do or not do the behavior. TRA proposes three general constructs, namely: (1) behavioral intention, (2) attitude, and (3) subjective norms "(Otieno et. Al., 2016)" This model uses a cognitive approach, and is based on the idea that humans are animals that enter reason, in deciding what actions should be made, systematically processing and utilizing information available to them ".

B. *Technology Acceptance Model*

Technology Acceptance Model (TAM) by Davis 1989 is used to explain things that affect the acceptance of information technology from SME owners and managers relating to user attitudes in using and perceived use when operating accounting software as an IT-based AIS. The TAM method was first introduced by Davis in 1989. TAM is an information systems theory that models the processes of users willing to accept and use technology. This model explains that when users use information systems, a number of factors influence their decisions about how and when to use the information system (Hanggono et. Al., 2015). Andarwati and Jatmika (2017) say that the importance of accounting information obtained from IT-based AIS for the SME sector is measured by how much SMEs accept information technology using the Technology Acceptance Model (TAM) theory which consists of perceived ease of use and perceived usefulness.

A. *Accounting Information System*

Accounting Information System (AIS) can be defined as an integrated system for converting accounting data into accounting information. The information system is a computer-based system designed to convert accounting data into information and transfer important accounting information to various stakeholder groups (Alamin et. Al., 2015; Maria et. Al., 2016; and Muda, 2017). Ariesa and Berasa tegu (2009) define the Accounting Information System (AIS) as an integrated structure within an entity to transform economic data into accounting information through the use of physical resources and other components. Accounting Information Systems are responsible for the accumulation, storage and handling of accounting and financial information used for making choices, which consist of non-financial exchanges or transactions that specifically affect the preparation of monetary exchange (Fakeeh, 2015). An organization will not be able to survive if it is unable to utilize the accounting information system. The Accounting Information System indicators according to Azhar Susanto (2009: 139-245), are hardware, software, brain ware, procedures, databases and database management systems, communication network technologies, such as transaction processing systems, storing data Nur.Sakri, Jamaluddin Majid (2018) .

B. *Internal Control*

Committee of Sponsoring Organization of the Treadway Commission (COSO) revealed a new development issue of the internal control structure, the Internal control-integrated framework, which is an improvement of the concept of internal control structures. This integral control-frame work further enhances the level of integration



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of the organization's internal control and increases the protection of the organization's assets (Murtin, 2015). Components that can support internal control are control environment, control activities, risk assessment, information and communication, monitoring (Wahyuni and Ngumar, 2013). By paying attention to components of internal control, a very large contribution will be obtained from structured internal control. Internal control has a significant influence in the use of the budget and plays an important role in creating operational efficiency and productivity, especially in achieving an effective, efficient, transparent and accountable public financial management goal (Zamzani and Faiz, 2015; Lasmaya et al., 2013 and Altamuro and Beatty, 2010).

C. Financial Reporting quality.

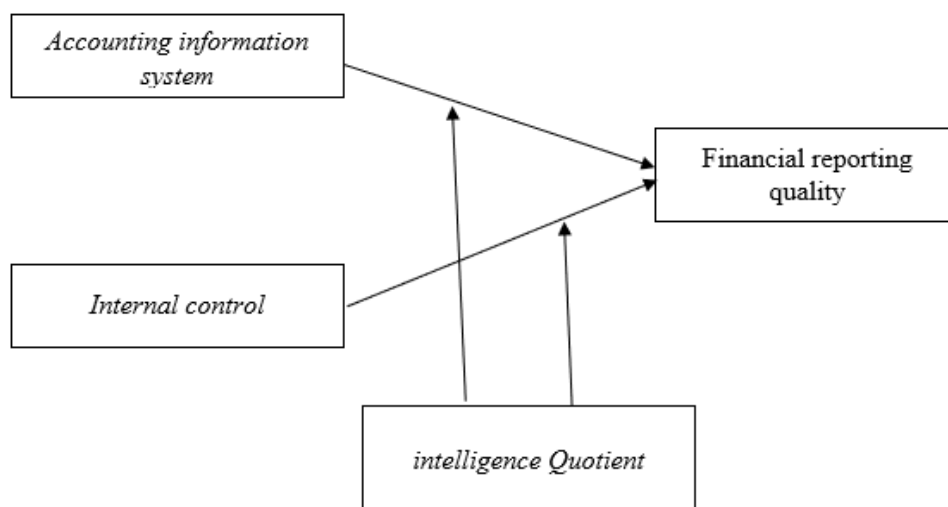
Achim dan Chis (2014) explain that the content quality of usefulness of accounting information decisions include components of the content of the relevant value, timeliness), feedback value), and predictive value, and the components of the content of reliability, namely representational, neutrality, and verifiability. In addition there are also secondary qualities, as a link between primary quality, namely comparability and consistency. The quality of financial reporting can be measured by several indicators, namely: Benefits of the resulting financial statements, timeliness of financial reporting, completeness of information presented, honest presentation, contents of financial statements can be verified, contents of financial statements can be compared, and the accuracy and clarity of information served. This is in accordance with the elements contained in the four qualitative normative prerequisites for financial statements, namely: relevant, reliable, comparable, and understandable (PP. 71 tahun 2010).

D. Intelligence Quotient

Intelligence factors that cause differences between one's intelligence with others are innate, environmental, physical condition, social economic background and Education (Mangiwa et. Al., 2014). There are three aspects that can be used as measurements of intellectual intelligence, namely: the ability to solve problems, verbal intelligence, and practical intelligence (Aprilianto and Achmad, 2017). Bayley (2005) in Mangiwa et. al., (2014), in his research there are several factors that affect the intellectual abilities of individuals with other individuals, namely: nature or descent, socio-economic background, environment, physical condition, education, and motivation. Wiramiharja, (2003) revealed indicators of intellectual intelligence. He examines intelligence using an intelligence test taken from an intelligence test developed by Peter Lauster, while measuring the willpower using a Pauli test from Richard Pauli, specifically regarding the amount of the sum. He cited three indicators of intellectual intelligence concerning the three cognitive domains. The three indicators are figure ability, verbal ability, and numeric ability.

E. Framework

The framework for this research is as follows:





Methodology

A. Type and Location

This type of research is quantitative research. This study was designed to test between independent variables namely the use of accounting information systems and internal control over the quality of financial statements which are the dependent variable and intellectual intelligence as moderating variables. Research methods based on the philosophy of positivism, are used to examine specific populations or samples, collecting data using research instruments, analyzing quantitative or statistical data, with the aim of testing established hypotheses that can be interpreted as quantitative research (Sugiyono, 2009). This research was conducted in several Coffee Shops chosen to represent each district in Makassar City. Makassar was chosen because as a metropolitan city and famous for its culinary tourism, the community or millennial generation who actively share their activities on social media, have made the development of café or coffee shop businesses quite rapidly in the last few years.

B. Population and sample

All coffee shops in Makassar City are the population in this study. Coffee Shop is one of the companies categorized in Micro, Small and Medium Enterprises and chosen as a population because the MSME financial recording method is of concern to accountants today due to the inconsistency of the recording methods carried out so that it affects the quality of financial statements. The sampling technique with probability sampling.

C. Data Types and Sources

The data used in this study are subject data. Subject data in this study were obtained from the results of questionnaires distributed to respondents. Data sources used in the study are primary data obtained directly from original sources (not through media intermediaries) (Indriantoro and Supomo, 2013).

D. Data Collection Methods and Research Instruments

Data collection methods in this study used a questionnaire (questionnaire), documentation, and literature study. Questionnaires can be interpreted as a way of collecting data by giving questions to respondents, with the hope that they will give a good response in filling out the questionnaire Sugiyono (2008). In this study the researchers used a closed questionnaire or questionnaire, where respondents only chose the answers available. The measurement scale used in this instrument is the Likert scale. Likert scale is a scale used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena (Priyatno, 2010). Data is processed using a Likert scale with answers to questions that scale values 1-5.

E. Data analysis method

Researchers use quantitative analysis, is a form of analysis that is intended for large data and grouped into categories in the form of numbers. Methods of data analysis using descriptive statistics, test data quality, test classic assumptions, and test hypotheses with the help of computers through the Statistical Product and Service Solutions (SPSS) program.

1. Descriptive data analysis, used to provide an overview of the variables studied.
2. Data quality test;
 - a. Data Validity Test, A questionnaire is said to be valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire (Ghozali, 2013).
 - b. Reliability Test, a tool to measure a questionnaire that is an indicator of a variable or construct. A reliable or reliable questionnaire if the answer to the statement is consistent or stable from time to time (Sugiyono, 2008).
3. Classical Assumption Test, conducted to find out that the processed data is valid (there are no deviations) and normal distribution, then the data will be tested through a classic assumption test, namely:
 - a. Normality Test, This test aims to test whether in the regression model, confounding or residual variables have a normal distribution.
 - b. Multicollinearity Test, Multicollinearity means that between one independent variable and another independent variable in the regression model is linearly correlated.
 - c. Heteroscedasticity test, aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another.
4. Hypothesis testing;



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- a. Multiple Linear Regression Analysis, Regression analysis is used to predict the effect of more than one independent variable on one dependent variable, either partially or simultaneously.
- b. Moderated Regression Analysis (MRA), to test moderating variables, the Interaction Test is used. This hypothesis test is done through the coefficient of determination test and partial regression test (t-test):
 - 1) Analysis of the coefficient of determination, the coefficient of determination (R^2) basically aims to measure how far the ability of the model in explaining the variation of the dependent variable. The coefficient of determination is between zero and one. The value of R^2 has an interval between 0 to 1 ($0 \leq R^2 \leq 1$).
 - 2) Simultaneous Test (Test F), carried out to determine the effect of the independent variables together on the dependent variable. Determine the hypothesis test criteria can be measured with the terms Comparing F arithmetic with F table and Seeing probabilities values
 - 3) Partial Regression Test, t-test is used to partially test hypotheses to show the effect of each independent variable individually on the dependent variable. T test is done by comparing the p-value in the Sig column of each independent variable with the significant level used 0.05.

Discussion

A. Overview of Research Objects

Based on the population census, the population of Makassar city is around 1,769,920 people. Makassar is the capital of the province of South Sulawesi, which is located in the southern part of the island of Sulawesi, formerly called Ujung Pandang, located between 119°24'17'38 "East Longitude and 5°8'6'19" South Latitude bordering the North with Maros Regency, East Maros Regency, south of Gowa Regency and west of the Makassar Strait. Makassar City has a topography with a land slope of 0-2 ° (flat) and a land slope of 3-15 ° (bumpy). The total area of Makassar City is 175.77 km square. Makassar City has moderate to tropical climates with average temperatures ranging from 26 ° C to 29°C.

Researchers can only obtain and process data from 14 selected coffee shops to represent each district in the city of Makassar, this is due to time constraints, complicated licensing and busy respondents. Sangkarrang Islands District is not included in the research object because of the location far enough. Here is a list of 14 Coffee Shop:

Table 4.1 List of Coffee Shops that Represent Each District Located in Makassar City

No.	Coffee Shop	Address
1	Lhebonk Shop Coffee	Biringkanaya
2	Excelza Coffee Shop	Tamalanrea
3	Liberica	Bontoala
4	Anomali Coffee	Mariso
5	Sante By JEUX	Mamajang
6	Numericca29 Cafe	Makassar
7	Tabe Coffee	Manggala
8	Minibox Coffee	Rappocini
9	Cinnamon Café & Dessert	Tamalate
10	BlackSpace Coffee	Tallo
11	Laku Patisserie	UjungPandang
12	Diminati	Panakkukang



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13	Woody Do Cafe	Wajo
14	Wise CoffeeTea	UjungTanah

(Sumber: Data primer Tahun 2019, diolah)

B. Discussion

1. Characteristic Respondents

Managers, leaders, cashiers or managers who perform accounting or financial administration functions are the respondents in this study. Researchers distributed 14 questionnaires but only 11 questionnaires could be used as research data. The response rate is 79% due to 3 questionnaires who did not return.

Table 4.2 *Tingkat Pengembalian Kuesioner*

Description	Total	Percentage
Questionnaire distributed	14	100%
Questionnaire that did not return	2	14%
Questionnaire that is not filled in completely	-	0%
Questionnaire that can be processed	12	86%

(Source: Primary data for 2019, processed)

Characteristics of respondents sampled in this study were divided into several groups, namely according to gender, age, education, and years of service. The following are the characteristics of some respondents according to sex, age, education and years of service.

a. Gender

Based on the sex of the respondents, the table below shows that the respondents in this study were mostly male as many as 9 respondents and those as female as many as 2 respondents.

Table 4.3 *Characteristics of Respondents by Gender*

Gender	Frequency	Percentage
Male	9	75%
Female	3	25%
Total	12	100%

(Source: Primary data for 2019, processed)

b. Age

Based on the age of the respondents, the following table shows that the respondents in this study were mostly aged 20-23 years, namely 4 respondents (33%), followed by ages between 24-27 years, with 6 respondents (50%), and over 27 years old. 2 respondents (17%) in this study.

Table 4.4 *Characteristics of Respondents on Age*

Age	Frequency	Percentage
<20	-	-
20-23	4	33%
24-27	6	50%
>27	2	17%
Total	12	100%

(Source: Primary data for 2019, processed)



c. Education

Based on the level of education, the following table shows that most respondents in this study had graduated from high school / vocational school, namely as many as 6 respondents (50%) and respondents with a bachelor's level of education were as many as 6 respondents (50%), while respondents with an educational level were -2, S-3 was not found in this study.

Table 4.5 Characteristics of Respondents Based on Education

Last Education	Frequency	Percentage
SMU/SMK	6	50%
S-1	6	50%
S-2	-	0%
S-3	-	0%
Total	12	100%

(Source: Primary data for 2019, processed)

1. Descriptive Analysis

a. Descriptive Variable Analysis

A description of the variables of the 12 respondents in the Coffee Shop in the study can be seen in the table below:

Table 4.6 Variable Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Quality of Financial Report	12	18.00	35.00	29.9167	4.62126
Accounting Information System	12	26.00	33.00	30.8333	2.69118
Internal Control	12	24.00	34.00	29.4167	3.02890
Intelligence Quotient	12	23.00	35.00	28.5833	3.84846
Valid N (list wise)	12				

(Source: Primary data for 2019, SPSS 24, processed)

b. Description Analysis Statement

The variables examined in this study are the accounting information system, internal control, intelligence quotient and the quality of financial statements. Frequency distribution of respondents' answers from the tabulated data score results. Based on the formula used, namely:

$$C = \frac{4 - 1}{4} = 0,75 = 0,8$$

The results of the scale range calculation show a value of 0.8 thus the scale range of 0.8 can be explained as follows:

Table 4.7 the scale range Variable

Range	Accounting Information System	Internal control	Intelligence Quotient	Quality of Financial Report
$1 \leq X < 1,80$	VL	VL	VL	VL
$1,80 \leq X < 2,60$	L	L	L	L
$2,61 \leq X < 3,40$	M	M	M	M
$3,41 \leq X < 4,20$	H	H	H	H
$4,21 \leq X < 5$	VH	VH	VH	VH



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(Source: Primary data for 2019, SPSS 24, processed)

Keterangan : VL : Very Low
L : Low
M : Medium

H : High
VH : Very High

1) Descriptive Analysis of Accounting Information System Variables (X1)

Table 4.8 Deskripsi Item Pernyataan Variabel istem Informasi Akuntansi (X1)

Items	Frequency and persentaage					Score	Mean	Desc.
	STS	TS	R	S	SS			
AIS 1		2		5	5	49	4.08	H
		16.7%		41.7%	41.7%			
AIS 2				7	5	53	4.41	VH
				58.3%	41.7%			
AIS 3				7	5	53	4.41	VH
				58.3%	41.7%			
AIS 4				7	5	53	4.41	VH
				58.3%	41.7%			
AIS 5				5	7	50	4.16	H
				41.7%	58.3%			
AIS 6				6	6	54	4.5	VH
				50.0%	50.0%			
AIS 7			1	6	5	52	4.33	VH
			8.3%	50.0%	41.7%			
Total mean							4.33	VH

(Source: Primary data for 2019, processed)

Based on table 4.8 it can be seen that of the 12 respondents studied, in general respondents' perceptions of statement items in the Accounting Information System (X1) are very high scores with a score of 4.33. This means that respondents provide a pretty good perception of the accounting information system. In general, respondents are aware of the use of effective and efficient information systems that can produce quality financial information. In the variable use of accounting information systems (X1) has the highest index value of 4.41 indicating that the use of accounting information systems has been supported by the availability of hardware (computer) and software (software) used.

2) Descriptive Analysis of Internal Control Variables(X2)

Table 4.9 Deskripsi Item Pernyataan Variabel Pengendalian Internal (X2)

Item Pernyataan	Frequency and persentaage					Score	Mean	Desc.
	STS	TS	R	S	SS			
IC 1		1	1	5	5	50	4,16	H
		8,3%	8,3%	41,7%	41,7%			
IC 2		1		5	6	52	4,33	VH
		8,3%	0,0%	41,7%	50,0%			
IC 3			2	5	5	51	4,25	VH
			17%	42%	42%			
IC 4			3	6	3	48	4	H
			25,0%	50,0%	25,0%			
IC 5			3	7	2	47	3,91	H
			25,0%	58,3%	16,7%			



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IC 6			1	7	4	51	4,25	VH
			8,3%	58,3%	33,3%			
IC 7		1	2	4	5	49	4,08	H
		8,3%	16,7%	33,3%	41,7%			
Total Mean							4,15	H

(Source: Primary data for 2019, processed)

From table 4.9 it can be seen that of the 12 respondents studied, in general respondents' perceptions in the Coffee shop on statement items on internal control variables (X2) were at a high score with a score of 4.15. This means that the respondents in this study provide a fairly good perception of internal control. In general respondents are aware of the importance of effective and efficient internal control in producing quality financial information. The internal control variable (X2) has the highest index value of 4.25, which indicates that the organization has provided clarity about authority and responsibility to the financial / accounting sub-section.

3) Descriptive Analysis of Intelligence Quotient Variables (M)

Table 4.10 Deskripsi Item Pernyataan Variabel Intelligence Quotient (M)

Items	Frequency and percentage					Skor	Mean	Ket
	STS	TS	R	S	SS			
IQ 1		1	5	5	1	42	3,5	H
		8,3%	41,7%	41,7%	8,3%			
IQ 2			1	7	4	51	4,25	VH
			8,3%	58,3%	33,3%			
IQ 3		1	4	4	3	45	3,75	H
		8,3%	33,3%	33,3%	25,0%			
IQ 4			2	6	4	50	4,16	H
			16,7%	50,0%	33,3%			
IQ 5			4	6	2	46	3,83	H
			33,3%	50,0%	16,7%			
IQ 6			1	5	6	53	4,41	VH
			8,3%	41,7%	50,0%			
IQ 7			1	2	9	56	4,6	VH
			8,3%	16,7%	75,0%			
Total Mean							4,07	H

(Source: Primary data for 2019, processed)

From table 4.10 it can be seen that of the 12 respondents studied, in general respondents' perceptions in the Coffee Shop for statement items on the variable (M) were at a high score of 4.07. This means that the respondents in this study provided a fairly good perception of intelligence quotient. This variable has the highest index value of 4.41.



4) Descriptive Analysis of Quality of Financial Report Variables(Y)

Table 4.11 Deskripsi Item Pernyataan Variabel Quality of Financial Report(Y)

Items	Frequency and persentaage					Score	Mean	Desc.
	STS	TS	R	S	SS			
QFR 1			1	6	5	52	4,33	VH
			8.3%	50.0%	41.7%			
QFR 2				3	9	57	4,75	VH
				25.0%	75.0%			
QFR 3		1		7	4	50	4,16	H
		8.3%		58.3%	33.3%			
QFR 4		1		4	7	53	4,41	VH
		8.3%		33.3%	58.3%			
QFR 5		1	1	4	6	51	4,25	VH
		8.3%	8.3%	33.3%	50.0%			
QFR 6		1		6	5	51	4,25	VH
		8.3%		50.0%	41.7%			
QFR 7			4	7	1	45	3,75	H
			33.3%	58.3%	8.3%			
Total Mean							4.27	VH

(Source: Primary data for 2019, processed)

From table 4.11 it can be seen that from the 12 respondents studied, in general respondents' perceptions of item items on the statement of the variable quality of financial statements (Y) were very high with a score of 4.27. This means that the respondents in this study provide a fairly good perception of the quality of financial statements. In general respondents are aware of how important it is to produce quality financial information. On the variable quality of financial statements (Y) has the highest index value of 4.75 which shows that the information on financial statements produced can be clearly understood in accordance with applicable regulations.

B. Data Quality Test Results

The purpose of the data quality test is to find out the consistency and accuracy of the data collected. The data quality test results from the use of research instruments and can be analyzed using validity and reliability tests.

1. Test Validity

In this study there are a number of samples (n) = 12 respondents and the magnitude of df can be calculated $12 - 2 = 10$ with $df = 10$ and $\alpha = 0,05$ $d0.05$ obtained r table = 0.497. So, a valid statement item has a r count greater than 0.497. The results of the data validity test in this study can be seen in the following table 4.12:

Table 4.12 Validity Test Results

Variable	Item	R Calculate	R Table	Description
Accounting Information System	AIS 1	0,566	0,497	Valid
	AIS 2	0,514	0,497	Valid
	AIS 3	0,711	0,497	Valid
	AIS 4	0,579	0,497	Valid
	AIS 5	0,733	0,497	Valid



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	AIS 6	0,841	0,497	Valid
	AIS 7	0,709	0,497	Valid
Internal Control	IC 1	0,550	0,497	Valid
	IC 2	0,654	0,497	Valid
	IC 3	0,587	0,497	Valid
	IC 4	0,650	0,497	Valid
	IC 5	0,737	0,497	Valid
	IC 6	0,616	0,497	Valid
	IC 7	0,952	0,497	Valid
Intellectual question	IQ 1	0,844	0,497	Valid
	IQ 2	0,732	0,497	Valid
	IQ 3	0,875	0,497	Valid
	IQ 4	0,850	0,497	Valid
	IQ 5	0,730	0,497	Valid
	IQ 6	0,745	0,497	Valid
	IQ 7	0,772	0,497	Valid
Quality of Financial Report	QFR 1	0,886	0,497	Valid
	QFR 2	0,685	0,497	Valid
	QFR 3	0,899	0,497	Valid
	QFR 4	0,905	0,497	Valid
	QFR 5	0,902	0,497	Valid
	QFR 6	0,960	0,497	Valid
	QFR 7	0,752	0,497	Valid

(Source: Primary data for 2019, processed)

Table 4.12 shows that all statement items have positive correlation coefficient values and are greater than r-table 0.497. This means that the data obtained is valid and further data testing can be done.

2. Reliability Test

The reliability test is used to measure a questionnaire which is an indicator of a variable or construct. The data reliability test was performed using the Cronbach Alpha method, which is an instrument that is said to be reliable if it has a reliability coefficient of 0.60 or more. The results of data reliability testing can be seen in the following table:

Table 4.13 Reliability Test Results

No.	Variabel	Cronbach Alpha	Desc.
1.	Accounting Information System	0,799	Reliable
2.	Internal Control	0,835	Reliable
3.	Quality of Financial Report	0,937	Reliable
4.	Intellegence Quotient	0,912	Reliable

(Source: Primary data for 2019, processed)

Table 4.13 above shows that the Cronbach's alpha value of all variables is greater than the reliability coefficient of 0.60, so it can be concluded that the instrument from the questionnaire used to explain the variable use of accounting information systems, internal control systems, and the Quality of Financial Report is stated reliable or trustworthy as a variable measurement tool.

C. Classical Assumption Test

Before using multiple linear regression analysis techniques to test hypotheses, the classical assumption test is first carried out. The classic assumption test is performed to see whether the assumptions needed in linear regression



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analysis are met, the classic assumption test in this study tests the statistical normality of the data, the multicollinearity test, and the heteroskedacity test.

1. Normality Test

Normality test is done to see whether the residual value is normally distributed or not. This is indicated by the significance value of > 0.05 . Data normality testing is also done using a graph that is the histogram.

Table 4.14 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		12
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.75574152
Most Extreme Differences	Absolute	.128
	Positive	.128
	Negative	-.119
Test Statistic		.128
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

(Source: Primary data for 2019, processed)

Furthermore, other factors that can be used to see whether the data are normally distributed are by looking at the histogram graph and the normal plot graph.

2. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not occur correlation between independent variables.

Based on the test results in table 4.15 above, because the VIF value for all variables has a value smaller than 10 and a tolerance value greater than 0.10, it can be concluded that there are no symptoms of multicollinearity between independent variables

Table 4.15 Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Accounting Information System	.823	1.215
	Internal control	.790	1.266
	Intelligence Quotient	.731	1.368

(Source: Primary data for 2019, processed)

3. Heteroskedasititas Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. To detect the existence of heteroskedastisitas can be done using the Scatter Plot. Park's test results in Table 4.16 above, it can be seen that the probability for all independent variables is a significance level above the 5% confidence level. So it can be concluded that the regression model does not contain heteroscedasticity. The results of heteroscedasticity testing using the Scatter Plot method are as follows:



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Picture 4.2 Heteroskedasititas Test Results -Grafik Scatterplot

Table 4.16 Heteroskedasititas Test Results –Park Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-18.910	12.444		-1.520	.167
Accounting Information System	.678	.384	.395	1.766	.115
Internal Control	.728	.348	.477	2.090	.070
Intelligence Quotient	.228	.285	.190	.801	.447

a. Dependent Variable: Quality of Financial Report
(Source: Primary data for 2019, processed)

D. Hypotheses Test

1. Results of Multiple Regression Test Hypotheses for H1 and H2 Research

Hypothesis testing H1 and H2 is done by multiple regression analysis of the influence of the use of accounting information systems and internal control of the Quality of Financial Report. The test results are displayed as follows:

Based on the results of the determination coefficient test above, the value of R² (Adjusted R Square) of the regression model is used to determine how much the ability of the independent variable (independent) in explaining the dependent variable (dependent). From table 4.17 above it is known that the R² value of 0.565, this means that 57% which indicates that the quality of financial statements is influenced by the variable use of accounting information systems and internal controls. The remaining 43% is influenced by other variables not yet examined in this study.

Table 4.17 Determination Coefficient Test Results (R²) Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.803 ^a	.644	.565	3.04659

a. Predictors: (Constant), Internal Control, Accounting Information System

b. Dependent Variable: Quality of Financial Report

(Source: Primary data for 2019, processed)

Table 4.18 Test Results F - Simultaneous Test ANOVA^a



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Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	151.381	2	75.691	8.155	.010 ^b
	Residual	83.535	9	9.282		
	Total	234.917	11			

a. Dependent Variable: Quality of Financial Report

b. Predictors: (Constant), Internal Control, Accounting Information System

Based on table 4.18 above, it can be seen that in multiple regression tests the F count result is 8.155 with a significance level of 0.010 which is smaller than 0.05, where the F value of 8.155 is greater than the F table value of 4.26 (df1 = 3-1 = 2 and df2 = 12-3 = 9), then Ho is rejected and Ha is accepted. Means the variable use of accounting information systems and internal control, together affect the quality of financial statements.

Table 4.19 T-Test Results - Partial Test Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.309	12.171		1.504	.167
	Accounting Information System	.773	.358	.450	2.161	.059
	Internal Control	.829	.318	.543	2.609	.028

a. Dependent Variable: Quality of Financial Report

The results of the interpretation of the research hypotheses (H1 and H2) proposed can be seen as follows:

- a. The accounting information system has a positive and significant effect on the quality of the coffee shop financial statements (H1)

Based on the table it can be seen that the variable use of accounting information systems has a t count of 2.161 < t table 2.262 with a significant sig. $\alpha = 0.05$ and $df = n-k$, which is $12 - 3 = 9$ t table 2.262 with a significance level of 0.059 which is smaller than 0.05, then Ha is accepted. This means that the accounting information system variable has a positive and significant effect on the quality of the coffee shop financial statements. Thus the first hypothesis (H1) which states that accounting information systems have a positive and significant effect on the quality of the coffee shop's financial statements is proven. The results of this study indicate that the more effective and efficient use of accounting information systems in coffee shops, this will also make the resulting financial reports more quality.

- b. Internal control has a positive and significant effect on the quality of the coffee shop (H2) financial statements.

Based on table 4.16 it can be seen that the internal control variable has t count 2.609 > t table 2.262 with sig. $\alpha = 0.05$ and $df = n-k$, i.e. $12 - 3 = 9$ t table 2.262 with a significance level of 0.028 that is smaller than 0.05, then Ha is accepted. This means that the internal control variable has a positive and significant effect on the quality of the coffee shop's financial statements. Thus the second hypothesis (H2) which states that internal control has a positive and significant effect on the quality of the coffee shop's financial statements is proven. The results of this study indicate that the higher internal control in the Makassar coffee shop, this will also make the financial reports produced more quality.



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2. Moderation Regression Test Results with the Absolute Difference Value Approach Research Hypothesis H3 and H4.

Frucot and Shearon in (Ghozali, 2013) propose a somewhat different regression model to test the effect of moderation, that is, with a model of absolute difference in value from the independent variables. The step of the absolute difference test in this study can be described by the regression equation as follows:

$$Y = \alpha + \beta_1ZX_1 + \beta_2ZX_2 + \beta_3ZX_3 + \beta_4ZM + \beta_5|ZX_1 - ZM| + \beta_6|ZX_2 - ZM| + \beta_7|ZX_3 - ZM|$$

To prove whether the moderating variable used does moderate the variable X to Y, we need to know the following criteria (Ghozali, 2013).

Table 4.20 Criteria for Determining Moderating Variables

No.	moderation type	Koefisien
1	Pure moderation	b2 not Significant b3 Significant
2	Quasi moderation	b2 Significant b3 Significant
3	Homologiser moderation (not moderation)	b2 notSignificant b3 notSignificant
4	Predictor	b2 Significant b3 notSignificant

(Source: Primary data for 2019, processed)

Description:

b2: Intelligence quotient variable

b3: Interaction variables between each independent variable (accounting information system and internal control system) with intelligence quotient variables

To find out how the role of intelligence quotient variables on the influence of accounting information systems and internal control systems on the quality of the coffee shop financial statements, the steps taken are to regress 2 times for each variable, as follows:

- 1) Regression without interaction
 - a. The regression of the use of the accounting information system and intelligence quotient is assumed as a moderating variable to the quality of the coffee shop financial statements as follows:

Table 4.21 Test Results t (Accounting Information System and Intelligence Quotient) Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-247.066	99.998		-2.471	.039
	AIS	8.836	3.354	5.146	2.634	.030
	IQ	9.663	3.834	8.047	2.520	.036
	MODERAT	-.307	.127	-10.466	-2.410	.043

- a. Dependent Variable: KLK
 - b. Regression of internal control variables and intelligence quotient variables that are suspected as moderating variables on the quality of financial statements are as follows:

Table 4.22 Test Results t (Internal Control and intelligence quotient) Coefficients^a



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Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-98.680	68.621		-1.438	.188
	IC	4.103	2.410	2.689	1.703	.127
	IQ	3.688	2.415	3.071	1.527	.165
	MODERASI	-.115	.084	-4.179	-1.378	.206

a. Dependent Variable: KLK

1) Regression With Interaction Using Absolute Difference Value Test

Table 4.23 Test Results - Partial Test Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	27.095	1.631		16.609	.000
	Zscore(AIS)	1.858	.848	.402	2.190	.071
	Zscore(PI)	2.450	.895	.530	2.736	.034
	Zscore(IQ)	.022	1.032	.005	.021	.984
	X1_M	3.060	1.251	.432	2.446	.050
	X2_M	.294	1.253	.043	.235	.822

Table 4.24 Test results for the coefficient of determination (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.914 ^a	.836	.699	2.53679

Table 4.25 F-Simultaneous Test Results

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	196.305	5	39.261	6.101	.024 ^b
	Residual	38.612	6	6.435		
	Total	234.917	11			

a. Dependent Variable: KLK

b. Predictors: (Constant), X2_M, Zscore(AIS), X1_M, Zscore(IC), Zscore(IQ)

E. Summary of Testing Results for Each Hypothesis

The summary of the results of testing each hypothesis in this study is presented in table 4.26 below:

Table 4.26 Conclusion of Research Hypothesis Testing Results

No	Hypothesis	Koefisi en B	Nilai sig.	Taraf sig.	Desc.
1.	The influence of the use of accounting information systems on the quality of coffee shop financial statements	0,773	0,050	0,05	Accepted
2.	Effect of internal control on the quality of coffee shop financial statements	0,829	0,028	0,05	Accepted
3.	The influence of intelligence quotient (IQ) in moderating the relationship of the use of	0,050	0,036	0,05	Accepted



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	accounting information systems to the quality of the coffee shop financial statements				
4.	The influence of intelligence quotient (IQ) in moderating the relationship of internal control on the quality of the coffee shop financial statements	0,822	0,165	0,05	Rejected

Table 4.26 above shows that H1, H2, and H3 can be accepted or proven. Whereas H4 cannot be accepted or is not proven.

Closing

A. Conclusion

Based on the results of research and discussion, conclusions can be drawn in this study as follows:

1. The use of accounting information systems has a positive and significant effect on the quality of coffee shop financial statements in Makassar City. This means, if the use of an accounting information system gets better it will improve the quality of the coffee shop financial statements. This finding also supports the Technology Acceptance Model (TAM) theory that the acceptance of information technology from SME owners and managers is related to user attitudes in using and perceived use when operating accounting software as an IT-based AIS. With the use of good technology, it will make work in the coffee shop more accurate and faster.
2. Internal control has a positive and significant effect on the quality of coffee shop financial statements in Makassar City. This means, if internal control is getting better, it will improve the quality of the coffee shop's financial statements. This finding also supports the Theory the Reason of Action (TRA) theory that humans behave in a conscious manner and consider all available information. Using good information will improve internal control in the coffee shop so that the quality of financial statements becomes more accurate and faster.
3. Absolute difference value test shows that the intelligence quotient variable is able to moderate the financial information system to the quality of the coffee shop financial statements. This shows that in general respondents are aware of the impact of intelligence quotient must be followed by an adequate accounting information system as well.
4. Absolute difference value test shows that the intelligence quotient variable is not able to moderate internal control over the quality of the coffee shop's financial statements. This is likely due to the lack of internal control in several coffee shops in Makassar City.

B. Implikasi Penelitian

1. Based on the results of research, discussion and conclusions that have been stated above, this research is expected to be a reference material especially for coffee shop managers / owners in Makassar City. The expected implication of this research is that other researchers or subsequent researchers are expected to develop and perfect further research in the future. The development of research can be directed at exploring other factors that might affect the quality of financial statements, so as to produce a research regression model that can predict more accurately.
2. Future studies can add research samples to other coffee shops in the city of Makassar that are not yet in the study. Makassar City coffee shop managers are advised to be able to improve internal control so as to minimize the occurrence of unwanted fraud. This also can improve the quality of coffee shop financial statements in the city of Makassar.

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