Internal Control System in Moderating the Understanding of Accounting and The Application of Accounting Information Systems on the Quality of Village Government Financial Statements in Deli Serdang District

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A R T I C L E I N F O

ABSTRACT

An understanding of accounting in budget absorption is needed where a budget must present a final report as accountability for budget realization. By building an accounting information system for absorption and reporting of regional budgets, it can be ensured that financial reports will find a level of reporting accuracy in presenting accountability. Facts in the field also show that the need for time in reporting can result in delays in the distribution of village funds phase II and III. The main cause is the incompleteness of the budget realization report or the achievement of the previous year's village fund output. In actualizing the Village Government Work Plan (RKPDes) and implementing the Village Budget (APBDes) based on the principles of accountability and transparency, the village head is less able to streamline teamwork (team building), lack of understanding of regulations and management policies. The data analysis technique used in this study used the Structure Equation Model (SEM) method based on Partial Least Square (PLS). The population in this study was 380 villages. The sampling technique used the Slovin method with an error rate of 5%, resulting in a research sample of 195 villages. accounting understanding directly has a significant effect on the quality of financial statements, the accounting information system directly has a significant effect on the quality of financial statements and the internal control system directly has no effect on the quality of financial statements of the Village government of Deli Serdang Regency. The results of variable moderation show that the accounting information system variable moderates the effect of accounting understanding and accounting information systems on the quality of financial statements in the Village Government of Deli Serdang Regency.

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1. INTRODUCTION

Financial statements are structured reports on the financial position and transactions carried out by the reporting entity. In order for the benefits and objectives of presenting government financial statements to be fulfilled, the information presented must be useful for parties with an interest in the information. Information must be useful for users it can also be called information must have the

value of Good Corporate Governance (GCG) or often referred to as an appropriate governance system for an institution. (Sari & Pratiwi, 2023)(Sawitri & Ardhiani, 2023). Good system management will produce good output as well, this will also apply to the government sector, because every government agency is required to be able to provide transparent accountability report information on the performance carried out to stakeholders called the community. (Sholohah et al., 2019)(Aziyah & Yanto, 2022). The principles of fairness, compliance and benefits for the community must be used as guidelines in relation to regional financial management so that management can be made in an orderly, economical, efficient and compliant with laws and regulations as well as effective and transparent (Kusnadi et al., 2022).

The implementation of accounting information systems has a positive and significant effect on the quality of financial reports, these results explain that the implementation of accounting information systems in organizations is able to have a positive effect on improving the quality of financial reports (Juwita Politeknik Pos Indonesia Jl Terusan Sari Asih No, n.d.).

1und Management to fulfill the mandate of Article 14 paragraph (7) of Law No. 28 of 2022 on the State Budget for Fiscal Year 2023. This regulation regulates budgeting, administration, accountability, reporting, monitoring and evaluation of the Village Fund. The Head of the Financial and Development Supervisory Agency, Ardan Adiperdana, said that the implementation of Siskeudes until December 2022 had reached 93% of villages or 95% of districts / cities that received Village Funds. This indicates that there are still village heads who do not understand the financial administration management of village funds. Village governments that receive funds will be asked to account for the management of the funds received by the village government must prepare a report on the realization of the implementation of the Village Revenue and Expenditure Budget and the Accountability Report for the Realization of the Implementation of the Village Revenue and Expenditure Budget.

Accounting understanding has a significant effect on the quality of financial statements where human resources' understanding of accounting can improve the quality of financial reports produced (Lestari & Dewi, 2020a). The internal control system has a significant effect on financial reports, the better the internal recognition system that applies in the organization will further improve the quality of the resulting financial statements. (Mokoginta et al., 2017a)(Reza Aditya & Surjono, 2017a). The distribution of Village Fund Allocation by the government to all villages in Indonesia as well as villages in Deli Serdang Regency aims to finance the administration of government, development, community empowerment, and society. Deli Serdang Regency through Regent Regulation No. 13 of 2021, concerning the procedure for distributing and determining the details of village funds for each village in Deli Serdang Regency.

2.   RESEARCH METHOD

Quantitative research approach using Structural Equation Modeling (SEM) model. This approach is able to test the most ideal model in estimating endogenous variables. This research was conducted in the North Sumatra region, specifically in Deliserdang district, and the research target was the village government. The total population in this study was 380 villages. The sampling technique uses the Slovin formula with an error rate of 5%. From each village, 1 village official will be taken as a sample in this study and the rest will be used as a validity test. Data collection uses a questionnaire with a Likert scale where alternative choices consist of:

1: Strongly Disagree
2: Disagree
3: Agree
4: Strongly Agree
5: Strongly Agree

The population in this study were village officials as a controlling resource for the Deliserdang district government in the preparation of financial reports. The number of villages in Deliserdang Regency by distributing 1 questionnaire to each village apparatus. Sampling using the Slovin formula with a margin of error of 5% or 0.05 and a confidence level of 95% or 0.95, so that the number of samples in this study was obtained using the formula:

$$n = \frac{N}{1+(N \, x \, e^2)}$$

Where:

n   = Sample
N   = Population
d   = error value 5%

The total population desired by the author in this study is 380 people. Using the formula above is as follows:

$$n = \frac{380}{1+(380\ X\ 0,05^2)}$$

$$n = \frac{380}{1,64}$$

n= 194,8 rounded to 195 research samples.

The analysis model used to test the hypothesis in this study is multiple regression analysis using the Smart PLS application. Multiple regression analysis is a statistical method used to determine the magnitude of the influence between the independent variables, namely accounting understanding and the application of accounting information systems on the quality of local government financial reports.

3.   RESULTS AND DISCUSSIONS
Measurement Model
Measurement Model Analysis uses 2 tests, namely Construct Reliability and Validity and Discriminant Validity. Convergent validity is part of the measurement model which in SEM-PLS is usually called the outer model, while in covariance-based SEM it is called confirmatory factor analysis (CFA). (Mahfud dan Ratmono, 2013:64). Terdapat dua kriteria untuk menilai apakah outer model (model pengukuran) memenuhi syarat validitas konvergen untuk konstruk reflektif, yaitu (1) loading harus di atas 0,7 dan (2) nilai p Significant (< 0,05) (Hair et al. in Mahfud dan Ratmono, 2013:65).

Table 1: Validity Testing Based on *Loading Factor*

	X1 (Accounting understanding)	X2 (accounting information system)	Y (Financial Statement Quality)	Z (Internal Control System)
FSQ1			0,927	
FSQ2			0,926	
FSQ3			0,927	
FSQ4			0,914	
FSQ5			0,933	
FSQ6			0,764	
FSQ7			0,772	
FSQ8			0,772	
AU1	0,937			
AU2	0,907			
AU 3	0,912			
AU 4	0,884			
AU 5	0,890			
AU 6	0,906			
AU 7	0,893			
AU 8	0,871			

AIS1		0,930	
AIS 2		0,874	
AIS 3		0,922	
AIS 4		0,864	
AIS 5		0,874	
AIS 6		0,908	
AIS 7		0,863	
AIS 8		0,868	
ICS1			0,923
ICS 2			0,936
ICS 3			0,943
ICS 4			0,925
ICS 5			0,940
ICS 6			0,934

Source: Data processed by Smart PLs 2024

Based on the table above, it can be seen that all loading values > 0.7, which means that they have met the validity requirements based on the loading value. Furthermore, validity testing is carried out based on the average variance extracted (AVE) value.

Average Varian Extracted (AVE)
The recommended Average Variance Extracted (AVE) value is above 0.5 (Mahfud and Ratmono, 2013). If the AVE value is greater than 0.5, discriminant validity is considered good, the following is the average variance extracted (AVE) value in this study

Table 2 Testing *Average Variance Extracted* (AVE)

	Average Variance Extracted (AVE)
Moderating Effect 1	1,000
Moderating Effect 2	1,000
X1 (Accounting Understanding)	0,810
X2 (Accounting Information System)	0,789
Y (Financial Statement Quality)	0,757
Z (Internal Control System)	0,871

Source: Processed by Researchers (2024)

Based on the table and graph above, the recommended AVE value is above 0.5 (Mahfud and Ratmono, 2013). It is known that all AVE values are> 0.5, which means that they have met the validity requirements based on AVE. Furthermore, reliability testing is carried out based on the value of composite reliability (CR).

Composite Reliability (CR) & Cronbach's Alpha (CA)
The Cronbach's Alpha and Composite Reliability values are reliability values, which are values to evaluate (to evaluate) how well the indicators used (block of indicators) in terms of measuring (measure) the latent variable. The acceptable Cronbach's Alpha value is above 0.7, which means that the indicators used are good in terms of measuring the latent variable.

Table 3 Testing *Composite Reliability* (CR)

	Composite Reliability
Moderating Effect 1	1,000
Moderating Effect 2	1,000
X1 (Accounting Understanding)	0,972
X2 (Accounting Information System)	0,968
Y (Financial Statement Quality)	0,961
Z (Internal Control System)	0,976

Source: Processed by Researchers (2024)

Based on the table and graph above, the recommended CR value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that all CR values are> 0.7, which means that they have met the reliability requirements based on CR. Furthermore, reliability testing was carried out based on the Cronbach's alpha (CA) value.

Testing Reliabilitas berdasarkan Cronbach's Alpha (CA)

Table 4 Testing Reliabilitas berdasarkan Cronbach's Alpha (CA)

	Cronbach's Alpha
Moderating Effect 1	0,979
Moderating Effect 2	0,987
X1 (Accounting Understanding)	0,960
X2 (Accounting Information System)	0,941
Y (Financial Statement Quality)	0,943
Z (Internal Control System)	0,723

Source: Processed by Researchers (2024)

Based on the table and graph above, the recommended CA value is above 0.7 (Mahfud and Ratmono, 2013: 67). It is known that all CA values are> 0.7, which means that they have met the reliability requirements based on Cronbach's alpha. Furthermore, discriminant validity testing was carried out with the Fornell-Larcker approach*.*

Discriminant Validity

Discriminant validity testing in this study was carried out with the Fornell-Larckel approach. In testing discriminant validity, the square root value of the AVE of a latent variable is compared with the correlation value between the latent variable and other latent variables. The results of discriminant validity testing in this study are as follows:

Table 5 Testing Validitas Diskriminan

Variabel	ME 1	ME 2	X1	X2	Z	Y
Moderating Effect 1	1,000					
Moderating Effect 2	0,413	1,000				
X1 (Accounting Understanding)	-0,026	-0,074	0,900			
X2 (Accounting Information System)	-0,109	-0,537	0,596	0,888		
Y (Financial Statement Quality)	-0,118	-0,100	0,900	0,622	0,870	
Z (Internal Control System)	-0,083	-0,518	0,553	0,917	0,551	0,933

Source: Processed by Researchers (2024)

Based on the discriminant validity testing table, the AVE square root value of a latent variable is compared with the correlation value between the latent variable and other latent variables. It is known that the AVE square root value for each latent variable is greater than the correlation value between these latent variables and other latent variables. so it is concluded that it meets the requirements of discriminant validity.

Analisis Model Struktural (Inner Model)
The inner model measurement is explained by the results of the path coefficient test, goodness of fit test and hypothesis testing.

R Square
Based on data processing that has been carried out using the Smart PLS 3.0 program, the R-Square value is obtained as follows:

Table 6 Koefisien Determinasi (R-Square)

	R Square	R Square Adjusted
Y (Financil Statement Quality)	**0,837**	**0,833**

Source: Processed by Researchers (2024)

The criteria for R-Square are: Based on the data from the table above, it is known that the Adjusted R Square value for the financial report quality variable is 0.833 or 83.3%, while the remaining 16.7% is influenced by other variables that are not variables of this study.

Uji T-Statistic (Bootstapping)
Direct Effect
To find out the results of hypothesis testing, it is done by looking at the probability value (probability) or by looking at the significance of the relationship between each research variable. The criteria is if $p < 0.05$ then the relationship between variables is significant and can be analyzed further, and vice versa. Therefore, by looking at the probability number (p) in the output of the entire path shows a significant value at the 5% level or the standardized value must be greater than 1.65 (> 1.652). If using the comparison value of the calculated t value with the t table, it means that the calculated t value is above 1.652 or > 1.652 or the calculated t is greater than the t table. The hypothesis test results are presented in the table below:

Table 7 Direct Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Keterangan
X1 (Accounting Understanding) -> Y (Financial Statement Quality)	0,786	0,785	0,036	21,982	**0,000**	**Significant**
X2 (Accounting Information System) -> Y (Financial Statement Quality)	0,311	0,316	0,158	1,975	**0,049**	**Significant**
z (Internal Control System) -> Y (Financial Statement Quality)	-0,121	-0,124	0,155	0,779	**0,436**	**Significant**

Source: Processed by Researchers (2024)

Testing the Effect of Moderation
Testing the effect of moderation is used to see whether the internal control system moderates the relationship between accounting understanding and accounting information systems on the quality of financial statements. The relationship between the independent variable and the dependent variable through the moderating variable in this study can be seen in the table below.

Table 8 Indirect Effect

Variabel	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Keterangan
Moderating Effect 1 -> Y (Financial Statement Quality)	-0,109	-0,109	0,026	4,172	**0,000**	**Significant**
Moderating Effect 2 -> Y (Financial Statement Quality)	0,069	0,072	0,027	2,602	**0,010**	**Significant**

Source: Processed by Researchers (2024).

Disucussion

The results of the data analysis that has been carried out show directly that the quality of the financial statements of the Village Government of Deli Serdang Regency is significantly influenced by accounting understanding. The results of this study explain that the better one's understanding of accounting, the better it will be in producing the output of the accounting science itself. The results of research that supports this research were conducted by (Siti Nafisah Azis, 2021)(Mardiana & Fahlevi, 2017) stated that accounting understanding has a significant effect on the quality of financial statements. This is reinforced by the opinion (Kadek Astuti et al., n.d.)(Kasus et al., n.d.) explains that a stronger understanding of accounting will have a good impact on the quality of financial statements where the level of understanding of financial accounting standards will adjust the quality of the resulting financial statements. Research (Desak, Ni Luh, & Ni Luh, 2022)(Lestari & Dewi, 2020) stated that accounting understanding has a significant effect on the quality of financial statements, the quality of financial statements is the minimum errors that occur and the conformity of reports with existing accounting standards.

The results of data analysis that have been carried out directly show that the quality of the financial statements of the Village Government of Deli Serdang Regency is significantly influenced by the accounting information system. The results of this study prove that an accounting information system that has good quality will improve the quality of financial reports. The results of this study are supported by (Yanti et al., 2020) which states that the accounting information system has a significant effect on the quality of financial statements. The results of this study confirm that the accounting information system implemented in an organization which is used as an auxiliary medium in facilitating the course of work will be very important in having a good impact on work results, in this case the quality of financial reports can be maintained with the help of the accounting information system implemented. The results of research conducted (Chairina & Wehartaty, n.d.) states that the quality of financial statements can be improved and weakened by the accounting information system implemented.

The results of data analysis that have been carried out directly show that the quality of the financial statements of the Village Government of Deli Serdang Regency is not significantly influenced by the internal control system. The results of this study explain that the internal control system does not strengthen or weaken the quality of financial reports where good internal control does not guarantee the quality of financial reports and vice versa. Research results that support this research (Fadhila Amri & Fajarina Laming, 2022) stated that internal control has no significant effect on the quality of financial statements. Furthermore, the results of research (Mokoginta et al., 2017)(Reza Aditya & Surjono, 2017) states that the internal control system has no significant effect on financial reports.

Based on the results of data processing using Smart PLS, it can be seen that accounting understanding has a positive and significant effect on the quality of financial reports of the Village government of Deli Serdang Regency which is moderated by the internal control system, accounting information systems have a positive and significant effect on the quality of financial reports of the Village government of Deli Serdang Regency which is moderated by the internal control system. The results of this study indicate that the internal control system of the village government of Deliserdang

Regency is able to increase the influence of accounting understanding and accounting information systems on the quality of financial reports of the Village government of Deli Serdang Regency. Similar research was conducted by (Ria, Taufeni, & Azwir, 2021) by using the internal control system as a moderating variable but different in the dependent variable and the independent variable, stating that the government's internal control system is able to moderate the effect of transparency and financial accounting systems on regional financial management accountability.

4.   CONCLUSION

The conclusion that can be drawn in this study is that accounting understanding directly has a significant effect on the quality of financial statements, the accounting information system has a significant effect on the quality of financial statements and the internal control system has no effect on the quality of financial statements of the Village government of Deli Serdang Regency. The results of variable moderation show that the accounting information system variable moderates the effect of accounting understanding and accounting information systems on the quality of financial reports on the Village Government of Deli Serdang Regency.

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