



The Influence of Accounting Information Systems and Reporting Finance of Management Control

(Study of Construction Service Companies Registered in the Association GAPENSI Majalengka Year 2021)

Raden Wulan Saparinda¹, Tita Partyar², Fitril Aqilah³

¹ Faculty of Economics and Business, Padjadjaran University, Indonesia

^{2,3} Faculty of Economics and Business, Majalengka University, Indonesia

Abstract

The accounting information system is tasked with providing information needed for supervision and action on the assessment of management control. The purpose of this study is to find out and obtain empirical evidence about the effect of accounting information systems and financial reporting on management control (study on construction service companies registered with the Gapensi Association of Majalengka Regency in 2021). This study uses quantitative data. The population in this study is a construction service company registered with the Gapensi Association of Majalengka Regency in 2021. The sample selection in this study used the saturated sampling method, meaning that the entire population associated with this research variable was sampled. With data collection techniques using questionnaires. The design of data analysis used descriptive analysis and verification analysis using SPSS version 21.0 program. The results of this study indicate that the accounting information system has a significant effect on management control, and financial reporting has a significant effect on management control.

Keywords : Accounting Information System; Financial Reporting; Management Control

INTRODUCTION

The company is a form of organization, where a group of people together to carry out activities with a purpose certain. In general, corporate organizations are search-oriented profit to support or meet the needs of the group or public. The development of companies in Indonesia is getting bigger, In addition to the goal so that the business carried out can be successful, good management is needed and can work efficiently, effectively and economically assisted by an adequate accounting information system so that it can expedite and facilitate every action and can do supervision and control of company management (Edison Hamid; 2018). With the development of technology, there is also a shift of management control in companies that use the system accounting information. With the accounting information system in management control will be easier, including to make it more efficient and besides that more power is processed and the distribution of information is faster all levels of management. In evaluating and controlling leadership management Companies really need an information system that can help provide information, to be able to take decision steps decisions in the framework of management control so that all activities companies can be followed and controlled (Edison Hamid; 2018). One of the information needed by the company is information produced by a system known as an information system accountancy. Accounting Information System is a system that can collect, record, store, and process data to generate information for decision makers (Romney & Steinbart; 2018). the better the quality accounting information system, the system users will feel satisfied (Mirnasari & Suardika ; 2018). Financial reporting is important because of the segment reporting



can provide financial information about the level of income, future prospects and risks of a different segment (Febniati; 2018). Financial statements present information that describes how the position the company's finances in a certain period, where this information is used for assess the company's work performance and sources of information for retrieval decisions for internal and external parties (Elvina; 2016). Based on the description above, this research was carried out to know "The Influence of Accounting Information Systems and Financial Reporting Against Construction Services Company Management Control (Study On Construction Service Company In Majalengka Registered In The Gapensi Association In 2021)".

RESEARCH METHOD

The research location was conducted in Majalengka for 4 months on fully registered construction service company in 2021 in Majalengka In this study there are two independent variables namely Accounting Information System (X1) and Financial Reporting (X2) and variables dependent is management control (Y).

The population in this study were all employees in 40 companies

construction services registered with the Majalengka Gapensi Association, namely a total of 160 Employees of each company consists of 4 employees, namely: Director, Deputy Director, Admin Staff, and Administrative Staff. The Sampling technique used is Non probability Sampling. Technique sampling used is saturated sample. According to Sugiyono (2019: 67) the saturated sampling technique is a sampling technique when all population members are used as samples.

The type of data used in this study is primary data, namely by distributing questionnaires to respondents. Data obtained with conduct research directly on the object of research from individuals individual, namely the results of filling out the questionnaire. To obtain data, this research was carried out by: 1. Literature Study Data obtained by reading and studying literature that is related and able to support this research. 2. Questionnaire by giving a set of questions or written questions to respondents to answer. Quality and research is determined by the instrument used for collect data to produce valid data. as in put forward by Iskandar (2010). The test used to test data quality in this study is the validity test and reliability test. Validation test is a measure that indicates the level of reliability or the validity of a measuring instrument. In this study to find out whether or not whether or not the validity of the regression model can be seen from the value of the person correlation. The r value is generally used to indicate validity is the value of $r_{count} > r_{table}$ then the questionnaire items are valid, but if otherwise it is invalid. The analysis technique used is product moment person correlation coefficient (Dadang Sudirno & L Suprpto LM, 2021 : 86).

Reliability test is an index to determine the extent to which the tool measurements give consistent results. Instrument reliability testing research conducted internally can be carried out with techniques Cronbach Alfa (Dadang Sudirno & L Suprpto LM, 2021: 87). Data Transformation Methods in this study using techniques the simplest transformation with MSI (Method of Successive Interval). The sampling technique in this study used a Likert scale as variable measurement. The scale used ranges from very disagree (STS) to strongly agree (SS).

RESULTS AND DISCUSSIONS

Based on the results of data and hypothesis testing, researchers can explain the relationship of influence on accounting information system variables and reporting finance on management control in construction service companies registered with the Majalengka Gapensi Association in 2021.



Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1	(Constant)	14,218		3,518	,001
	Sistem Informasi Akuntansi	,099	,049	,135	,2036
	Pelaporan Keuangan	,972	,116	,559	,8,411

a. Dependent Variable: Pengendalian Manajemen

Sumber : Output SPSS V.21, 2022

Based on the table above, a linear regression equation is obtained double as follows:

$$Y = 14,218 + 0,099X_1 + 0,972X_2 + e$$

Based on the regression equation obtained above, it can be interpret as follows:

1. The constant value (a) of 14.218 is positive, meaning at the time accounting information system variables and financial reporting are considered or equal to 0 (zero).
2. The value of the regression coefficient of the accounting information system variable is positive of 0.099, this indicates if the accounting information system experience an increase of 1 unit, then management control will has increased assuming other variables have a fixed value.
3. The value of the regression coefficient of the financial reporting variable is positive of 0.972, this shows if financial reporting is experiencing an increase of 1 unit, then management control will experience increase assuming other variables have a fixed value.
4. The residual value means the error term is an error in predicting sample data conducted by researchers.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	974,659	2	487,329	36,017	,000 ^b
	Residual	2124,316	157	13,531		
	Total	3098,975	159			

a. Dependent Variable: Pengendalian Manajemen

b. Predictors: (Constant), Pelaporan Keuangan, Sistem Informasi Akuntansi

It is known that the significance value of F is 0.000. and it is known that the significance is $0.000 < 0.05$ then H_0 is accepted which means the model is able to predict the value of its observations so that the research model has appropriate. So it can be said that the accounting information system variables and financial reporting there is management control is said to be feasible to use for further analysis

Effect of Accounting Information Systems on Management Control

The results of this study indicate that the accounting information system positive and significant effect on management control. This matter can be proven by testing partially between information systems accounting for management control, can be seen in table 4.20 that the value of $t_{count} > t_{table}$ is $2.036 > 1.654$ and the significance is $0.043 < 0.05$ then H_0 rejected. This means that the accounting information system has a significant effect to management control, so that the first hypothesis is accepted. So it can be concluded that the accounting information system significant effect on management control in service companies construction registered with GAPENSI Majalengka association.

Effect of Financial Reporting on Management Control

The results of this study indicate that financial reporting has an effect positive and significant to management control. This can be proven with partial testing between financial reporting on controls management, it can be seen in table 4.20 that the value of $t_{count} > t_{table}$ is $8,411 > 1.654$ and its significance is $0.000 < 0.05$, then H_0 is rejected. This means reporting finance



has a significant effect on management control so the first hypothesis is accepted. So it can be concluded that financial reporting has an effect significant impact on management control in construction service companies registered with GAPENSI Majalengka association.

CONCLUSION

1. There is a significant influence between the accounting information system on management control.
2. There is a significant influence between financial reporting on management control.

References

- A Hozana. 2012. Pelaporan keuangan. Seviens in lumine veritatis.
- A Muri Yusuf. 2015. Dalam makalah. Hipotesis. Karya Ilmiah Eko Sujadi.
- Abdul Kadir Muhammad. 2010. Hukum Perusahaan Indonesia, Citra Aditya Bakti. Bandung.
- Abidin Umar, Leonardo Budi Hasiholan, Patricia Dhiana Paramita, Ari Pranaditya, Edi Budi Santoso, Istem Informasi Akuntansi Pada Perusahaan Jasa Kontraktor Cv. Cipta Adhi Jaya (Studi Kasus Pada Pembangunan Guest House, Jl. Ngesrep Barat, Semarang).
Jurnal. Universitas Pandaran Semarang.
- Artikel. 2019. Pelaporan Keuangan. <https://cerdasco.com/topik-keuangan>
- Dadang Sudirno & L Suparto LM. 2021. Metode Penelitian Ekonoi dan Bisnis. Perkumpulan rumah cemerlang Indonesia.
- Denny Erica, Eni Heni Hermaliani, Sri Wasiyanti, Lisnawanty. 2019. Sistem Informasi Akuntansi teori dan Desain .Ebook. Cetakan pertama. Edisi Pertama. Graha Ilmu Yogyakarta.
- Denny Mahendra Jarot Santosa , Aris Tri Haryanto. 2020. Pengaruh Sistem Informasi Akuntansi, Pengembangan Sumber Daya Manusia Terhadap Pengendalian Intern dan Laporan Keuangan yang Handal. Jurnal Akuntansi dan Pajak, 21 (1), 2020, 32-39 Sekolah Tinggi Ilmu Ekonomi AUB Surakarta.
- Edison Hamid. 2018. Pengaruh Sistem Informasi Akuntansi dan Pelaporan Keuangan Terhadap Pengendalian Manajemen pada Perusahaan Jasa Kontruksi (PT.X) di Jakarta. Jurnal. Universitas Tribuana Tambun.
- Elvina. 2018. Pengungkapan Pelaporan Keuangan Segmen Pada PT. Hexindo Adiperkasa, Tbk. Jurnal. STIE Wisya Dharma Pontianak.
- Febniati. 2018. Pengungkapan Pelaporan Keuangan Segmen pada PT. Jaya Kontruksi Manggala Pratama, Tbk. Dan Entitas Anak. Jurnal. STIE Widya Dharma Pontianak.
- Gani Abdel Majed. 2013. Pengaruh Sistem Pengendalian Manajemen Dan Implementasi Manajemen Kualitas Terhadap Kinerja Perusahaan (Studi Empiris Pada Perusahaan Konstruksi Di Kota Padang). Artikel Skripsi. Universitas Negeri Padang.
- Hasibuan. 2018. Manajemen Dasar, Pengertian, Dan Masalah. PT. Bumi Aksara- Jakarta.
- Hamongan Siallagen, 2020. Teori Akuntansi. Edisi Pertama. LPPM UHN Press. <https://gapensi.or.id/>.
- Imelda Dian Rahmawati. 2018. Buku Ajar Sistem Informasi Akuntansi. Universitas Muhammadiyah Sidoarjo.
- Indra Bastian. 2013. SAK ETAP. Skripsi. Inggit. Universitas Komunikasi.



- Joni Devita & Siti Kamilah. 2017. Manajemen Kas Kontruksi Dengan Perencanaan Sistem Informasi Akuntansi Kas. *Jurnal. STIKOM Dinamika Bangsa Jambi*.
- Karli_Soedijatno. 2019. *Sistem_Pengendalian_Manajemen*. Akmenchapter_9.
- Kieso Weygandt warfield. 2018. *Akuntansi Intermediet Jilid 1*. edisi duabelas.
- Malmi dan Brown. 2008. *Dalam Konsep Dasar Pengendalian Manajemen Wirawan ED Radianto*. Universitas Ciputra
- Financial Accounting Standards Board 2008. *Ebook. Manajemen. Modul*. Universitas Tama Jagakarsa.
- Minasari & Suardhika. 2018. Pengaruh Sistem Informasi akuntansi dan sistem pengendalian intern terhadap kinerja karyawan (Studi kasus pada koperasi simpan pinjam (KSP) Koperasi Kredit (Kopdit) Pintu Air di Kabupaten Sikka). *Jurnal. Hermanus Reo*
- Iriany Dewi Soleiman & Yoanelita Maria Hopong Program Studi Akuntansi, Universitas Flores.
- Nia Restiana. 2012. Analisis Sistem Informasi Akuntansi Jasa Kontruksi Studi Kasus PT. Portofolio Artoscale. *Jurnal. Universitas Gunadarma Primanita Setyono*,
- Romney dan Steinbart. 2015. Pengaruh Sistem Informasi Akuntansi Dan Pengendalian Internal Terhadap Kinerja Karyawan Pt. Beton Elemen Persada. *Jurnal*.
- Farida Fitriani Ismail. Dedy Sudarmadi Prodi Akuntansi Fakultas Ekonomi dan Bisnis, Universitas langlangbuana.
- Shofia Arsy. 2019. *Modul Mata Kuliah Sistem Pengendalian.. Ebook*. Universitas Tama Jagakarsa.
- Sugiarto. 2010. *Modul 1 Pelaporan keuangan*. Ebook. EKMA4210
- Sugiyono. 2019. *Statistika untuk Penelitian*. Percetakan Alfabeta - Bandung.
- Suteja, I. G. N. 2018. Analisis Kinerja Keuangan Dengan Metode Altman Z-Score Pada Pt Ace Hardware Indonesia Tbk. 51 *Moneter - Jurnal Akuntansi Dan Keuangan*, 5(1), 12-17.
- Theresia. 2016. *The Effect of International Financial Reporting Standards on the Real Earnings Management and Internal Control Structure as a Moderating Variable*. *international Journal of Economics and Financial Issues*. Faculty of Economics and Business, Department of Accounting, Soegijapranata University Semarang, Indonesia.
- Widiasatria Utama dan Bambang Syairudin. 2020. *Perencanaan dan Pengendalian ProyekKonstruksi dengan Metode Critical Chain Project Management dan Root Cause Analysis (Studi Kasus: Proyek Pengadaan Material dan Jasa Konstruksi GI 150 kV Arjasa)*. *Jurnal. Departemen Teknik Sistem dan Industri, Institut Teknologi Sepuluh Nopember*.