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The Effect of Cloud-Based Accounting Information Systems and Internal Control on The Quality of Financial Reports at PT Capella Dinamik Nusantara

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ABSTRACT

This study aims to analyze the relationship between cloud-based accounting information systems and internal control on the quality of financial statements at PT Capella Dinamik Nusantara. A quantitative approach was employed in the data collection process. The research population comprised 207 employees of PT Capella Dinamik Nusantara. Using purposive sampling, the final sample was reduced to 70 employees who met the specified criteria. Information was gathered via the administration of surveys employing a Likert scale format. Subsequently, the data underwent descriptive statistical examination, verification of classical assumptions, multiple linear regression modeling, and hypothesis verification. The regression equation obtained was: Financial statement quality = 11.060 + 0.739 cloud-based accounting information systems + 0.593 internal control + e. The t-test results revealed that the accounting information system variable significantly influenced financial statement quality at PT Capella Dinamik Nusantara (t-count = 6.478 > t-table 1.995). The internal control variable also significantly influenced financial statement quality (t-count = 4.275 > t-table 1.995). Furthermore, the F-test showed that both cloud-based accounting information systems and internal control simultaneously influenced financial statement quality (f-count = 48.703 > f-table 3.13). The coefficient of determination (R^2) test indicated that 59.2% of the variation in financial statement quality was explained by cloud-based accounting information systems and internal control, while the remaining 40.8% was influenced by other factors outside the scope of this study.

Keywords: accounting information systems, cloud-based accounting systems, financial statement quality, internal control, retail company

INTRODUCTION

The development of digital technology has significantly transformed accounting information systems across industries. Organizations now rely on technology-based systems to manage financial data, improve operational efficiency, and support strategic decisions. Manual accounting systems have evolved into automated systems using cloud computing, big data analytics, and artificial intelligence, enhancing data accuracy and processing speed. These innovations have also shifted accountants' roles from simply recording transactions to analyzing data and contributing to data-driven business planning.

The quality of financial statements is not merely a matter of compliance with accounting standards, but rather an important attribute that reflects how useful the information is for decision-makers. According to the Ikatan Akuntan Indonesia (2019) The quality of financial statements relies on two main characteristics: relevance and faithful representation. Information is considered high-quality if it has

predictive value, helping users forecast future outcomes, and confirmatory value, validating or adjusting past evaluations. Previous studies have investigated the effects of Accounting Information Systems and Internal Control on financial statement quality, but the results remain inconsistent.

The quality of financial statements can be influenced by the accounting information system. According to Romney & Steinbart (2018) indicate that an accounting information system is critical for facilitating superior financial reporting. An effective accounting information system functions as the backbone for collecting, processing, and storing financial data, which serves as the primary material for financial reports. Research by Pratiwi et al., (2022) found that accounting information systems significantly improve financial statement quality, enhancing accountability, comparability, understandability, and relevance. However, Rizki et al., (2025) reported that accounting information systems do not have a significant influence on the quality of local government financial reports. Suggesting that while optimization may improve reporting quality, the impact is not yet statistically strong.

Another factor that affects the quality of financial statements is internal control. Fathia et al., (2020) state that internal control in the public sector provides a framework for decision-making, helping to identify irregularities and prevent issues that may affect report quality. Research by Aldino & Septiano (2021) found that the Padang City Government's financial statement quality is positively influenced in part by internal control. When internal control improves, it produces higher-quality financial statements, and conversely, weak internal control results in lower quality reports. However, different reported by Gustina (2021) who found that internal control did not significantly influence the quality of financial statements, suggesting that high-quality financial reporting depends on more than just effective internal control and must meet other criteria to ensure overall reliability.

PT Capella Dinamik Nusantara serves as an ideal case to examine the impact of digital accounting innovation. As a major distributor in its region, PT CDN handles a high volume of transactions and faces significant reporting complexity, necessitating a robust Accounting Information System. PT CDN has adopted a cloud-based ERP system to integrate operations across its various branch offices with the head office. However, the transition and optimization of this cloud system are not without challenges, such as delays in regional data consolidation or the necessity for improved internal control concerning cloud data security. The need to ensure that the adoption of this advanced technology genuinely enhances, rather than disrupts, financial statement quality is crucial, especially given the company's demanding operational requirements.

This research contributes significantly to the literature by focusing on the dynamic interplay between cloud-based Accounting Information Systems and Internal Control within the specific context of PT Capella Dinamik Nusantara, a large-scale, private automotive distribution company. While previous studies focused primarily on traditional or government-based accounting systems, this study addresses a critical gap by providing empirical evidence from a technically advanced, high-transaction volume environment. The findings offer unique, contemporary insights into how modern digital tools affect financial statement quality in the private sector.

LITERATURE REVIEW

Accounting Information Systems

According to Endaryati (2021) an accounting information system is a system that organizes forms, records, and reports in a coordinated way to generate financial information required for managerial and corporate decision-making, while also supporting company management. Meanwhile, Wahyuni et al., (2022) describe it as an information system utilized by companies to manage daily operations, producing both accounting information and other business-related data needed by management and stakeholders for decision-making and policy formulation.

According to Endaryati (2021) the indicators of an accounting information system are as follows:

1. It performs the necessary tasks.
2. It adheres to relatively standardized procedures.
3. It processes detailed data.
4. It has a historical focus.
5. It provides minimal problem-solving information

Internal Control

According to Munifah (2023) Internal control systems are established and implemented by the board of directors, executive management, and all personnel within an organization. Their primary objectives are to enhance operational efficacy, ensure the reliability of financial information, and maintain compliance with prevailing legal statutes. Marina et al., (2017) describe internal control as a process aimed at achieving specific objectives through a series of interrelated and mutually influencing activities. Meanwhile, Dwi Poetra (2019) Internal control represents a process carried out by the board of directors, management, and personnel to give reasonable assurance of achieving goals linked to reliable reporting, operational efficiency, and regulatory compliance.

According to Munifah (2023) as stated by COSO, the components of internal control include the following elements:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring Activities

Financial Statement Quality

According to Yadiati & Mubarok (2017) The quality of financial reporting refers to presenting financial information that meets users' needs and protects owners, based on qualitative characteristics and the principle of full and fair disclosure. Financial statement quality is reflected in these characteristics, which serve as benchmarks that accounting information must meet to achieve its objectives.

The explanation of each qualitative characteristic of financial information is presented as follows:

1. Relevance
2. Predictive Value
3. Confirmatory Value
4. Entity-Specific Materiality

5. Faithful Representation
6. Comparability
7. Timeliness
8. Verifiability
9. Understandability

This study is framework synthesizes three theories to analyze financial reporting quality. Agency Theory establishes the core need for strong Internal Control to reduce information asymmetry and ensure report reliability for stakeholders. This is framed by Contingency Theory, which argues that the effectiveness of the cloud-based AIS depends on optimizing its structure to fit the specific, high-volume operational demands of PT Capella Dinamik Nusantara. Finally, the Technology Acceptance Model addresses system adoption, asserting that the advanced AIS will only improve Financial Statement Quality if accounting personnel perceive it as both useful and easy to use. Collectively, these theories connect control effectiveness, technology fit, and user acceptance to reporting outcomes.

The study's framework integrates three theories. Agency Theory justifies the need for strong Internal Control to ensure reliable financial reports by mitigating information asymmetry. Contingency Theory dictates that the cloud-based AIS must be optimized to fit the specific, high-volume operational demands of PT Capella Dinamik Nusantara. Lastly, the Technology Acceptance Model (TAM) ensures practical success, positing that the AIS will only enhance reporting quality if users perceive it as useful and easy to use. This synthesis links control effectiveness, technological fit, and user acceptance to superior financial reporting outcomes.

In accordance with the aforementioned variable definitions, the research hypotheses are presented below:

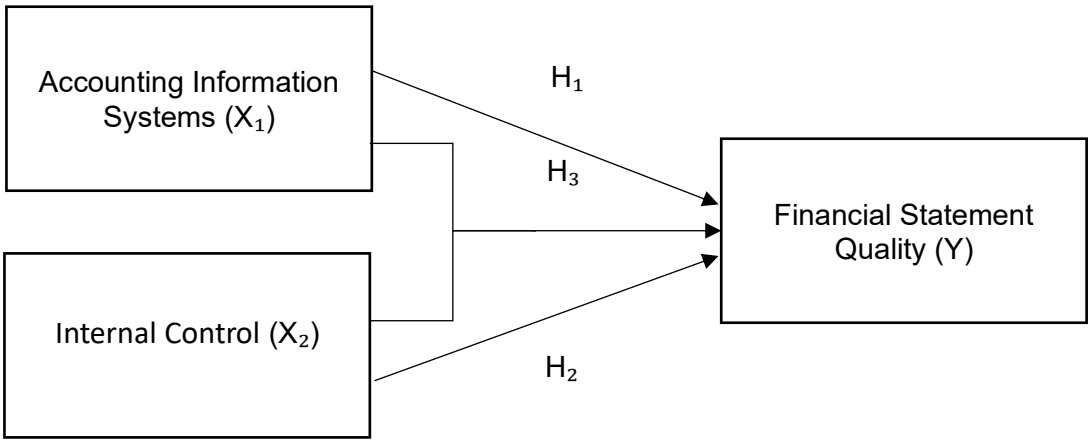

Figure 1. Research Framework

The hypotheses in this study are as follows:

H_1: It is hypothesized that the Accounting Information System has a significant effect on the Quality of Financial Statements at PT Capella Dinamik Nusantara

H_2: It is hypothesized that Internal Control has a significant effect on the Quality of Financial Statements at PT Capella Dinamik Nusantara

H_3: It is hypothesized that the Accounting Information System and Internal Control simultaneously have a significant effect on the Quality of Financial Statements at PT Capella Dinamik Nusantara.

RESEARCH METHOD

This research was conducted at PT Capella Dinamik Nusantara in Medan, North Sumatra, from July to September 2025. Using a quantitative approach, data were collected through questionnaires distributed to the business units analyzed. The population included all employees who use the cloud-based accounting information system in the company's operations.

According to Sugiyono (2020) A population is the general group of objects or subjects with certain characteristics defined by the researcher for study. This study sampled employees directly involved with the cloud-based accounting information system and internal control, using purposive sampling to select participants based on specific criteria.

Furthermore, Sugiyono (2020) a sample represents a subset of the individuals and attributes inherent in a population. The population may consist of individuals, objects, events, or anything relevant to the research being conducted. Based on the company's internal data, a total of 70 employees were identified as the research population. The criteria used in this study are as follows:

1. Units that utilize the cloud-based Accounting Information System in their operational activities
2. Units that use and prepare financial statements

Table 1. Sampling Criteria

No	Description	Total
1	Employees working at PT Capella Dinamik Nusantara	207
2	Employees who do not use the cloud-based Accounting Information System	(28)
3	Employees who do not use financial statements	(109)
Number of employees selected as the sample		**70**

The data analysis testing process includes:
1. Validity and Reliability Test
2. Classical Assumption Test
    a. Normality Test
    b. Heteroscedasticity Test
    c. Multicollinearity Test
3. Multiple Linear Regression Analysis
4. Hypothesis Testing
    a. T-Test
    b. F-Test
    c. Coefficient of Determination Test

RESULTS

Validity and Reliability Test

Validity Test

According to Sugiyono (2020) alidity is the extent to which the data collected by the researcher corresponds accurately with the actual data of the object. The validity test is conducted to assess whether the data collected after the research is valid, using a measurement instrument like a questionnaire.

Based on the results of validity and reliability tests conducted on 30 indicators, consisting of 12 indicators for the Accounting Information System variable, 10 indicators for the Internal Control variable, and 18 indicators for the Financial Statement Quality variable. It was found that all indicators were valid. The validity test results showed that each indicator for X1 (Accounting Information System), X2 (Internal Control), and Y (Financial Statement Quality) obtained an r-count value greater than 0.361. This indicates that all questionnaire items for these variables meet the validity criteria and can be reliably used in this study to measure the intended constructs.

Table 2. Validity Test of Accounting Information System (X1)

Question	R_{count}	R_{table}	Criteria	Description
1	0.793	0.361	$r_{count} > r_{table}$	Valid
2	0.658	0.361	$r_{count} > r_{table}$	Valid
3	0.625	0.361	$r_{count} > r_{table}$	Valid
4	0.644	0.361	$r_{count} > r_{table}$	Valid
5	0.702	0.361	$r_{count} > r_{table}$	Valid
6	0.699	0.361	$r_{count} > r_{table}$	Valid
7	0.678	0.361	$r_{count} > r_{table}$	Valid
8	0.648	0.361	$r_{count} > r_{table}$	Valid
9	0.694	0.361	$r_{count} > r_{table}$	Valid
10	0.726	0.361	$r_{count} > r_{table}$	Valid
11	0.702	0.361	$r_{count} > r_{table}$	Valid
12	0.699	0.361	$r_{count} > r_{table}$	Valid

Source of processed data 2025

From the table above, the validity test results for the accounting information system variable show that each Corrected Item-Total Correlation value is higher than the r-table value of 0.361. This implies that the accounting information system is regarded as valid and applicable for the study.

Table 3. Internal Control Validity Test (X2)

Question	R_{count}	R_{table}	Criteria	Description
1	0.665	0.361	$r_{count} > r_{table}$	Valid
2	0.616	0.361	$r_{count} > r_{table}$	Valid

3	0.635	0.361	$r_{count} > r_{table}$	Valid
4	0.708	0.361	$r_{count} > r_{table}$	Valid
5	0.643	0.361	$r_{count} > r_{table}$	Valid
6	0.658	0.361	$r_{count} > r_{table}$	Valid
7	0.702	0.361	$r_{count} > r_{table}$	Valid
8	0.715	0.361	$r_{count} > r_{table}$	Valid
9	0.710	0.361	$r_{count} > r_{table}$	Valid
10	0.702	0.361	$r_{count} > r_{table}$	Valid

Source of processed data 2025

From the table above, the validity test results for the internal control variable show that all Corrected Item-Total Correlation values exceed the r-table value of 0.361. This indicates that internal control is considered valid and can be used in the research.

Table 4. Financial Report Quality Validity Test (Y)

Question	R_{count}	R_{table}	Criteria	Description
1	0.799	0.361	$r_{count} > r_{table}$	Valid
2	0.601	0.361	$r_{count} > r_{table}$	Valid
3	0.654	0.361	$r_{count} > r_{table}$	Valid
4	0.655	0.361	$r_{count} > r_{table}$	Valid
5	0.637	0.361	$r_{count} > r_{table}$	Valid
6	0.589	0.361	$r_{count} > r_{table}$	Valid
7	0.636	0.361	$r_{count} > r_{table}$	Valid
8	0.727	0.361	$r_{count} > r_{table}$	Valid
9	0.492	0.361	$r_{count} > r_{table}$	Valid
10	0.628	0.361	$r_{count} > r_{table}$	Valid
11	0.654	0.361	$r_{count} > r_{table}$	Valid
12	0.655	0.361	$r_{count} > r_{table}$	Valid
13	0.637	0.361	$r_{count} > r_{table}$	Valid
14	0.589	0.361	$r_{count} > r_{table}$	Valid
15	0.727	0.361	$r_{count} > r_{table}$	Valid
16	0.492	0.361	$r_{count} > r_{table}$	Valid
17	0.628	0.361	$r_{count} > r_{table}$	Valid
18	0.799	0.361	$r_{count} > r_{table}$	Valid

Source of processed data 2025

The examination of correctness within the item-total correlation values, as presented in the preceding table, demonstrates that each value surpasses the established r-table threshold of 0.361. Consequently, the variable representing

financial report quality has been confirmed as valid and appropriate for integration into this study.

Reliability Test

According to Sugiyono (2020) The reliability test assesses whether repeated measurements on the same object yield consistent results. This test was conducted on 70 employees of PT Capella Dinamik Nusantara using the previously validated questionnaire items to determine their reliability.

Table 5. Reliability Test

Variable	Cronbach's Alpha Grades	Reliability Value	Criteria	Conclusion
Accounting Information System	0.898	0.600	Cronbach's Alpha Grades > Reliability Value	Reliable
Internal Control	0.867	0.600	Cronbach's Alpha Grades > Reliability Value	Reliable
Financial Report Quality	0.917	0.600	Cronbach's Alpha Grades > Reliability Value	Reliable

Source of processed data 2025

The reliability testing demonstrated that the Accounting Information System (X1), Internal Control (X2), and Financial Report Quality (Y) variables all yielded Cronbach's Alpha coefficients exceeding 0.6, signifying a satisfactory level of reliability.

Classical Assumption Test

Normality Test

Ghozali (2016) indicates that the purpose of a normality test is to ascertain if the error terms, also known as residuals, within a regression model follow a normal distribution.

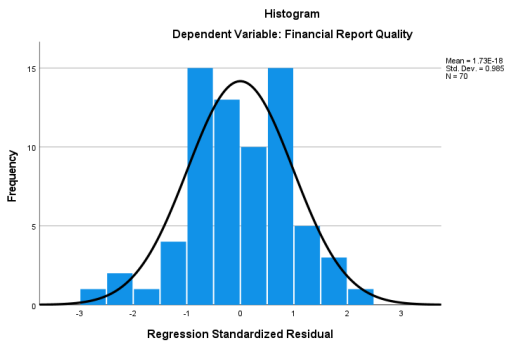

Figure 2. Histogram Chart
Source of processed data 2025

According to Figure 2, the data distribution exhibits a degree of symmetry around the calculated mean, denoted by U. This observation suggests that the dataset adheres to a normal distribution pattern.

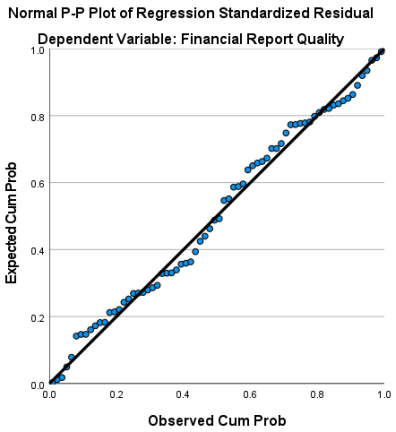

Figure 3. P-Plots
Source of processed data 2025

Based on Figure 3, the data is distributed around and aligned with the diagonal line, indicating a normal distribution. This is consistent with the histogram chart results, which also show a normal distribution.

Table 6. *One Kolmogorov-Smirnov Test*

Unstandardized Residual	
N	70
Asymp Sig (2-tailed)	0.200

Source of processed data 2025

Based on the normality test using the One-Sample Kolmogorov-Smirnov test, a significance value of 0.200 > 0.05 was obtained. This test result indicates that the data is normally distributed.

Heteroscedasticity Test

According to Ghozali (2016) the heteroscedasticity test is conducted to determine whether a regression model shows unequal residual variances across observations.

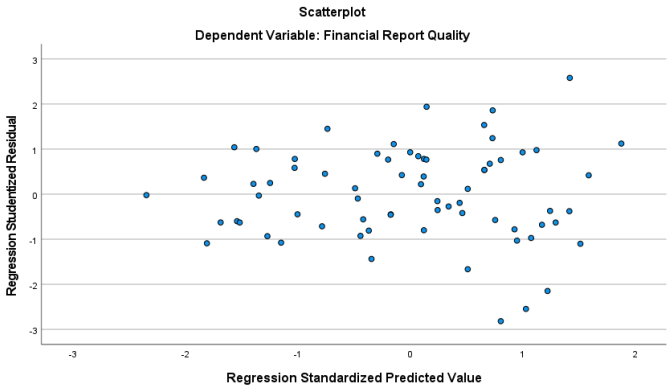

Figure 4. Heteroscedasticity
Source of processed data 2025

Based on Figure 4, the points are randomly scattered above and below zero on the Y-axis without a clear pattern. This indicates that heteroscedasticity does not occur, and the data shows homoscedasticity.

Multicollinearity Test

According to Ghozali (2016), the purpose of a multicollinearity assessment is to ascertain whether the independent variables included in a regression model display any intercorrelation. This is typically evaluated by assessing the tolerance statistic and the Variance Inflation Factor (VIF). A tolerance value of 0.10 or less, or a VIF value of 10 or greater, indicates the presence of multicollinearity.

Table 7. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
	(Constant)		
	Accounting Information System	0.843	1.186
	Internal Control	0.843	1.186

Source of processed data 2025

In Table 7 above, it can be seen that the correlation values for the Accounting Information System and Internal Control variables show a tolerance of 0.267 > 0.1 and a VIF of 3.747 < 10. Therefore, it can be concluded that these variables show no signs of multicollinearity.

Multiple Linear Regression Analysis

Ghozali (2016) indicates that multiple linear regression analysis serves to examine hypotheses concerning the simultaneous association between two or more independent variables and a dependent variable. The equation for multiple linear regression employed in this study is presented below:

$$Y = a+B1X1+B2X2+e$$

Information:

Y = Company Value
X1 = Accounting Information System
X2 = Internal Control
a = Constant

B1, B2 = Regression Coefficients
e = Error Term

Table 8. Multiple Linear Regression Analysis Test

Type		Unstandardized Coefficients		Standardized Coefficient
		B	Std. Error	Beta
1	(Constant)	11.060	4.965	
	Accounting Information System	0.739	0.114	0.550
	Internal Control	0.593	0.139	0.363

Source of processed data 2025

The results of the multiple linear regression analysis produced the following equation: Financial Report Quality = 11.060 + 0.739 Accounting Information System + 0.593 Internal Control + e

Based on the equation above, the conclusions are as follows:

1. The quality of financial reports is quantified at 11.060. This figure represents the baseline quality when both the Accounting Information System (X1) and Internal Control (X2) are set to zero, suggesting that the inherent quality of financial reports remains at this level under such conditions.
2. Accounting Information System has a value of 0.739, which indicates that for every 1-unit increase in the Accounting Information System (X1) variable, the Financial Report Quality will increase by 0.739
3. Internal Control (X2) exhibits a coefficient of 0.593. This indicates that each unit increment in Internal Control contributes to an increase of 0.593 in the overall Financial Report Quality.
   c

T test

According to Ghozali (2016) The T-test indicates the extent to which each independent variable individually explains the variation in the dependent variable.

Tabel 9. T test

Type		t	Sig
1	(Constant)	2.228	0.029
	Accounting Information System	6.478	.001
	Internal Control	4.275	.001

Source of processed data 2025

The t-table value for 70 respondents, with α = 0.05 (two-tailed), the t-table value is 1.995, obtained from df = n – k = 70 – 2 = 68. The results show that the Accounting Information System (X_1) has a t-calculated value of 6.478 > 1.995 with a significance of 0.000 < 0.05, indicating a significant effect on Financial Report Quality at PT Capella Dinamik Nusantara. Similarly, Internal Control (X_2) with a t-calculated value of 4.275 > 1.995 and significance of 0.000 < 0.05 also significantly affects Financial Report Quality.

F test

According to Ghozali (2016) The F-test is used to determine whether there is a significant simultaneous or joint effect of the independent variables on the dependent variable.

Table 10. F test

Model		F	Sig
1	Regression	48.703	.001[b]

Source of processed data 2025

The F-test results indicate an F-calculated value of 48.703 > F-table value of 3.13 with a significance level of 0.001 < 0.05. This confirms that H1 is accepted, meaning the Accounting Information System and Internal Control significantly affect Financial Report Quality at PT Capella Dinamik Nusantara.

Coefficient of Determination Test

According to Ghozali (2016) The coefficient of determination measures the extent to which the independent variables can explain the variation of the dependent variable.

Table 11. Coefficient of Determination

Model	R	Rsquare	Adjusted Rsquare	Std. Error of the Estimate
1	0.770	0.592	0.580	5.098

Source of processed data 2025

Based on Table 11 above, the Adjusted R Square value is 0.592, which means that the Financial Report Quality variable can be influenced by the Accounting Information Systems and Internal Control variables by 59.2%, while the remaining 40.8% is influenced by other variables that were not examined in this study.

DISCUSSION

The Effect of Accounting Information System on Financial Report Quality

Based on the partial test results, the effect of the Accounting Information System (X_1) variable on the Financial Report Quality (Y) variable shows a t-calculated value of 6.478 > t-table 1.995 with a significance value of 0.000 < 0.05. This result is consistent with the fundamental role of AIS as described by Romney & Steinbart (2018), where an effective AIS is the backbone of financial reporting. The significance of this effect can be attributed to the system's ability to enhance the two main qualitative characteristics of financial statements: **r**elevance and faithful representation**.** Therefore, it can be concluded that H_1 is accepted, which states that the Accounting Information System partially has a significant effect on Financial Report Quality. These results are in line with previous research by Nur et al., (2023) titled “The Effect of Accounting Understanding, Utilization of Accounting Information Systems, and Internal Control Systems on Financial Report Quality.”

The Effect of Internal Control on Financial Report Quality

Based on the partial test results, show that Internal Control (X_2) significantly affects Financial Report Quality (Y), with a t-calculated value of 4.275 > t-table 1.995 and a significance of 0.000 < 0.05. This finding aligns with the principles established by the COSO framework. Strong internal control, encompassing the control

environment, risk assessment, control activities, information and communication, and monitoring, is explicitly designed to safeguard assets and ensure the reliability of financial reporting. Thus, H_2 is accepted, indicating that Internal Control has a significant partial effect on Financial Report Quality. These findings align with Rahayu & Kanita (2023) titled "The Effect of the Implementation of Local Government Financial Accounting Systems, Utilization of Information Technology, and Internal Control Systems on Local Government Financial Report Quality (A Case Study on Regional Apparatus Organizations (OPD) in DKI Jakarta Province in 2022)."

The Effect of Accounting Information System and Internal Control on Financial Report Quality

Computational outcomes indicate that the Accounting Information System (X_1) and Internal Control (X_2) variables exert a substantial influence on the Financial Report Quality (Y) variable. This is evidenced by an F-calculated value of 48.703, which exceeds the F-table value of 3.13, and a significance level of 0.001, falling below the 0.05 threshold. The AIS provides the technical speed and automation, while Internal Control provides the necessary structure and discipline to ensure data validity and process integrity. This integrated approach achieves Total Quality Assurance, guaranteeing that financial reports meet essential qualitative characteristics like relevance and faithful representation. Consequently, the hypothesis H_3, positing that the Accounting Information System and Internal Control jointly demonstrate a significant impact on Financial Report Quality, is supported. (Nur et al., 2023), (Rahayu & Kanita, 2023), (Aldino & Septiano, 2021), (Eveline, 2017), (Ayem & Amahala, 2023), dan (Arsal & Firdaus, 2023)

CONCLUSION

The findings derived from this research demonstrate that both the cloud-based Accounting Information System and internal controls exert a substantial influence on the quality of financial reporting at PT Capella Dinamik Nusantara. The cloud-based system improves quality by enabling financial data to be recorded, processed, and reported in real time, accurately, and in an integrated manner, which minimizes errors and enhances transparency. Meanwhile, Internal Control strengthens financial report quality by preventing fraud, ensuring compliance with procedures, and increasing the reliability of financial information. These findings provide valuable guidance for management in optimizing the company's financial system, improving report credibility, accuracy, accountability, and supporting sustainable business growth in the digital era.

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