

## **Influence of Accounts Receivable Accounting Information System on Accounts Receivable Internal Control (Study at a service company engaged in the sale and after-sales of vehicles in Bandung)**

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### **ABSTRACT**

*This research aims to examine the impact of the X variable, which is the accounts receivable accounting information system, on the Y variable, namely the Internal Control of Receivables, at a service company specializing in the sale and after-sales of vehicles located in Bandung.*

*The present study employs two distinct research methods. The first method is descriptive, wherein data analyze through description without any intention of drawing conclusions that generalize to the public. The second method is verification-based, which involves testing the validity of a hypothesis through field data collection.*

*The findings of a study on a service enterprise involved in the distribution and post-sale maintenance of automobiles in Bandung indicate that the accounts receivable accounting information systems (X) have been functioning satisfactorily, with a score of 3.05. Similarly, the Internal Receivables Control (Y) has been deemed sufficiently effective, scoring 3.12. The study's findings suggest a significant correlation between the Accounts Receivable Accounting Information System and Receivables Internal Control, with a correlation coefficient 0.710. Additionally, the study highlights the impact of the accounts receivable accounting information system on accounts receivable internal control. The study reveals that receivables significantly contribute to the overall variance in the dependent variable, as evidenced by the R square value of 50.4%. However, it is essential to note that a considerable proportion of the variance (49.6%) still needs to be explained and may be attributed to other factors not examined in the research, such as company policy.*

*Keywords: Accounts Receivable, Accounting Information System, Internal Control of Receivables*

## INTRODUCTION

The contemporary epoch of globalization has engendered expeditious advancements in knowledge and communication, thereby instigating intense competition within commerce. Hence, organizations must enhance operational efficiency and effectiveness to ensure business sustainability and attain predetermined objectives. The primary goal of most corporations is to generate profits, which necessitates the implementation of effective management practices that involve planning, coordinating, and controlling various company activities. Additionally, competent personnel is crucial to ensure optimal efficiency and effectiveness.

Accounts receivable constitute a crucial element for most firms, comprising a segment of current assets and exerting a notable influence on financial disclosure. Enterprises participate in credit sales, which are exchanges carried out with agreed-upon payment conditions and must be equipped to handle possible hazards, such as customers' delayed or non-payment. With the rise in credit sales volume, the organization encounters a surge in trade receivables and the accompanying hazards.

Implementing internal control mechanisms is of paramount importance for companies, as it involves the integration of human resources and

information technology systems that are tailored to facilitate the attainment of predetermined goals or objectives. The management of an organization's resources is facilitated by internal control through direction, supervision, and measurement. When equipped with a good control system, the company's accounting can furnish financial data to various tiers of management, proprietors or stockholders, lenders, and other users of financial statements, thereby serving as a foundation for formulating economic judgments. (Erick et al., 2022)

Implementing internal control measures is of utmost importance in protecting and preserving an organization's resources, encompassing physical assets, such as machinery and land, and intangible assets, such as intellectual property rights, including trademarks. The policies and procedures are designed to attain specific goals, guarantee precise financial reporting, and ensure legal statutes and regulations adherence. The term "internal control" refers to the set of policies and procedures implemented by a company to ensure the reliability of its financial information and compliance with relevant regulations. (Ginting, 2021)

Effective and consistent management control facilitates the acquisition of valuable reports, enhances efficiency, supports decision-making,

and fosters accountability among company leaders. As per the provisions of Government Regulation No. 60 of 2008, it is imperative for leaders and employees to consistently implement internal control systems to ensure sufficient assurance in attaining organizational objectives through productive and efficient operations. This condition includes addressing financial reporting limitations, safeguarding state assets, and adhering to regulatory requirements. (Muhamad et al., 2021)

A company's management continuously endeavors to improve the efficiency of company operations by implementing internal control measures for receivables. Implementing efficient internal control measures for receivables guarantees that all transactions related to receivables have been duly executed and accounted for; implementing internal control measures enables companies to manage and organize their receivables efficiently, mitigating employee misconduct risk. (Mustofa et al., 2022)

Internal control of revenue recognition is a crucial aspect of a company. Amidst globalization, companies must devise strategic measures to contend with other market entities effectively. A tactic employed by corporations to enhance revenue and entice clientele is via credit-based transactions, which ultimately culminate in the creation of accounts receivable. (Septiani et al., 2020)

The implementation of effective internal control measures for receivables is of paramount significance. Instances of fraudulent activities within the operational framework of an organization are not uncommon and can potentially inflict significant damage to the company. Fraudulent activities commonly observed in the accounts receivable department include:

- a. non-recording debtor payments and embezzlement of funds,
- b. postponing the recording of receivables through cash lapping, and
- c. fabricating receivable transactions.

Implementing company internal control is a strategy employed to enhance efficacy and efficiency, safeguard assets, ensure precision in information, and enforce management policies. Internal control measures implement to safeguard company resources and facilitate the assessment of organizational performance and management. Additionally, internal control serves as a framework for planning and decision-making. (Yassin et al., 2021)

The Accounting Information System is a comprehensive process that generates reports utilizing processed and presented transactional data, thereby furnishing relevant financial reports to the intended recipients. In order to guarantee the efficacy of internal control mechanisms about receivables, it is imperative to have an adequate accounting information system in place. As

mentioned earlier, the process enables the organization's accountants to furnish financial data to all tiers of management, stakeholders, lenders, and other users of financial statements, which serves as a fundamental ground for making informed economic judgments. Implementing this measure is imperative as receivables may result in system inaccuracies or deliberate fraudulent activities stemming from inherent vulnerabilities within the system. (Sidharta & Wati, 2015)

The inadequate condition of the accounting information system within a Bandung-based vehicle sales and after-sales service enterprise is attributed to insufficient oversight and a flawed accounting information system for receivables or to the employees' limited proficiency in utilizing the system. It is recommended that the company adopts an internal control system for its receivables to enhance the efficacy of its internal control mechanisms. This condition would lead to the generation of valuable information for the organization. More than merely possessing dependable human resources is required; a framework that facilitates seamless operational functions is imperative. (Chang et al., 2019)

Inaccurate information can result from an ineffective accounting information system for receivables, which may cause by system errors or incorrect input of receivable transaction data. (Rikhardsson & Yigitbasioglu, 2018; Septiani et al., 2020) Discrepancies between recorded receivables and actual figures can result in

adverse financial outcomes for the company, impeding effective management decision-making. An accounting information system that effectively manages receivables and ensures sound information control is essential for the smooth functioning of daily financial transactions, both internal and external. This system plays a crucial role in supporting the decision-making process and facilitating practical management responsibilities within the company. (Kokina & Blanchette, 2019; Rikhardsson & Yigitbasioglu, 2018)

Drawing upon extant phenomena and empirical studies outlined in the background, the present investigation aims to ascertain how the accounting information system for receivables impacts the internal control of receivables within a vehicle sales and after-sales service firm in Bandung. This study aims to assess and examine how the accounting information system for receivables impacts the efficacy of internal control of receivables in a vehicle sales and after-sales service enterprise located in Bandung.

## **METHOD**

The present investigation utilizes a quantitative approach to research. Quantitative research is a methodical and scientific exploration of various components, occurrences, and interconnections. The investigator employs a saturation sampling methodology, which involves including all

individuals from the population as samples. The research sample consists of 35 participants who are engaged in evaluating the impact of the accounts receivable information system on the internal control of receivables.

The present study employs a data testing methodology encompassing both validity and reliability. Validity testing involves assessing the authenticity and credibility of the questionnaire indicators about each variable. The validity of a questionnaire is determined by its ability to capture the intended construct through its statements accurately. The validity assessment involves the computation of bivariate correlations between the scores of individual indicators and the overall score of the construct, which is determined using the Pearson product-moment formula.

After administering validity tests, the dependability of the research tool is evaluated. The reliability testing process is employed to ascertain the degree of consistency an instrument exhibits and its capacity to generate reliable outcomes. An instrument is considered highly reliable if it consistently generates identical results. The present study uses the alpha and Cronbach's alpha formulas to assess the instrument's reliability.

The present study employs both descriptive and verificative analyses for data examination. Descriptive analysis is a methodical and objective approach to presenting factual information. The

methodology entails the systematic arrangement of outcomes derived from variable manipulations in the format of inquiries (i.e., questionnaires or surveys). Each item in the questionnaire presents five answer options with unique weights or values.

In contrast, the verificatory analysis aims to establish the veracity of information and validate the conjectured hypotheses. This study aims to ascertain the research outcomes related to the accounting information system and internal control system. This study utilizes various methods of verificative analysis, including Pearson product-moment correlation, simple linear regression, and the coefficient of determination.

## **RESULTS dan DISCUSSION**

The validity testing procedure involves the utilization of the Pearson product-moment correlation formula. The procedure computes the correlation coefficient for each item by utilizing the responses acquired from the questionnaire and subsequently contrasts it with the predetermined critical value of 0.3. When the computed correlation coefficient (*r*-value) equals or exceeds the critical value, the instrument affirms the item's validity. In contrast, the instrument designates the item as invalid when the computed correlation falls below the critical threshold.

Reliability testing aims to ascertain the degree of confidence in the measurement outcomes

under the assumption that the measured attribute remains constant. The Cronbach's alpha formula is utilized to apply this testing methodology. An assessment tool considers sufficient reliability and appropriateness for subsequent analysis if its Cronbach's alpha coefficient surpasses the threshold of 0.70. If the Cronbach's alpha value of the instrument is less than 0.70, it is deemed to be lacking in reliability.

Table 1. Validity Test Results and Reliability Tests

Instrument	X	Y
1	0,485	0,652
2	0,488	0,456
3	0,435	0,590
4	0,685	0,671
5	0,477	0,638
6	0,427	0,446
7	0,675	0,535
8	0,632	0,503
9	0,637	0,475
10	0,452	0,431
11	0,643	0,427
12	0,485	0,654
13	0,488	0,675
14	0,435	0,489
15	0,685	0,515
Cronbach's Alpha	0,890	0,883

Upon conducting calculations for the variables about the account receivable information system and the internal control of receivables, we affirm the validity of all statement items, as they surpass the critical value of 0.300. Thus, the statement mentioned above items numbered 1 to 15 possess validity and can be effectively employed to gauge the account receivable information system variable, thereby

rendering them appropriate for subsequent examination.

According to the data presented in Table 1, the reliability test outcomes demonstrate that both variables exhibit high reliability, as indicated by scores exceeding 0.700. The coefficient of 0.890 was derived from the calculations performed on the 15 question items within variable X. Likewise, the computation of the coefficient for the 15 items in variable Y is 0.883. Thus, the research instruments employed for every variable in this investigation are dependable and genuinely function as reliable measurement tools with a significant degree of consistency. This result implies that the administration of the instruments on multiple occasions will yield reliable outcomes.

The results of the administered tests lead to the inference that the account receivable information system substantially impacts the internal control of receivables, as follows. The statistical analysis reveals a significant correlation coefficient of 0.710, signifying a robust association between variable X, which pertains to the account receivable information system, and variable Y, which pertains to the internal control of receivables. The study is conducted on a service company that operates in Bandung's sales and after-sales vehicles. The correlation coefficient value of 0.710 is vital, as it falls within the range of 0.600-0.799 and interprets accordingly. Simple linear regression results have been derived from the data analysis:

$$Y = 9,318 + 0,701x$$

The statement above suggests that the account receivable information system has been deemed negligible, leading to a modification of 9.318 within the fixed asset internal control system. The statement above suggests that the account receivable information system has a favorable impact on the internal control of receivables and demonstrates a positive association between variable X (account receivable information system) and variable Y (internal control of receivables). The findings indicate a positive correlation between the account receivable information system and the fixed asset internal control system, with a coefficient of 0.701.

The study's findings indicate that the account receivable information system significantly impacts the internal control of receivables in a service company operating in the sales and after-sales of vehicles in Bandung, as evidenced by the coefficient of determination of 50.4%. However, it is worth noting that 49.6% of the variance in the internal control of receivables is attributable to other unexamined factors in this study.

The accounting information system functions as a component of the broader information system, explicitly gathering, analyzing, and disseminating data about a firm's financial transactions. A system's practical design and management during its implementation phase are paramount, as a proficient accounting information

system can generate significant output in the form of essential information that aids organizational decision-making. A set of physical or non-physical subsystems operate collaboratively and harmoniously to process transactional data related to financial matters, thereby generating financial information. (Li et al., 2018; Rikhardsson & Yigitbasioglu, 2018)

The function of internal control is to provide guidance, oversight, and evaluation of an entity's assets. A good control system facilitates the provision of financial information by a company's accounting department to different tiers of management, proprietors or shareholders, creditors, and other stakeholders of financial statements. This data serves as the foundation for making economic decisions. The implementation of internal control is a procedural measure undertaken by the board of directors, management, and all personnel under their supervision to ensure adequate assurance in attaining control objectives. (Aqil Nugroho, 2019; Wang et al., 2018)

## CONCLUSION

This research aimed to assess the influence of the account receivable information system on the internal control of receivables within a service company specializing in the sales and after-sales of motor vehicles in Bandung. The study's sample consisted of 35 participants who were engaged in

examining the impact of the account receivable information system on the internal control of receivables.

Drawing on the data gathered and the implementation of a basic linear regression model, it can be inferred that the account receivable information system significantly impacts the internal control of receivables within the service, as mentioned earlier.

The organization proficiently oversees data by conducting verifications or assessments on the requisite data to forestall inaccuracies in registering and computing receivable data, hasten the procurement of receivable information, and aid management in decision-making.

In order to bolster control and security measures regarding the storage of account receivable data, the organization has installed antivirus software on its computer devices. This measure aims to mitigate the risk of data loss or damage resulting from viral attacks on the managed and stored data. In order to facilitate a smooth transition for employees in adapting to the accounting information system, the organization arranges training sessions tailored to the modifications in the accounts receivable information system. This approach equips employees with the necessary knowledge and skills to effectively comprehend and execute the accounts receivable information system changes.

The organization produces suitable documentation for each transaction, categorizing every receivable transaction through the utilization of forms and transactional data, streamlining the provision of detailed account receivable details to each debtor.

The company establishes written procedures about internal control regulations by formulating specific rules or penalties documented in each pertinent division. This result guarantees that all divisions know and adhere to the internal control regulations governing receivables.

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