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Analysis of the Impact of Internal Control Systems, Accounting Information Systems, and Human Resources on Financial Reporting with Organizational Commitment as a Moderating Variable (Case Study of Asyratun Cooperative, Muhammadiyah Vocational School 10 Kisaran)

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Abstract

This study aims to analyze the influence of the internal control system, accounting information system, and human resources on financial statements and examine the role of organizational commitment as a moderating variable in the Asyratun Cooperative of SMK Muhammadiyah 10 Kisaran. The background of this research is the suboptimal internal control, inaccuracy of transaction recording, and low competence of management in preparing financial statements. The study used a quantitative method with a saturated sampling technique involving all 50 cooperative members as respondents. Data were collected through questionnaires and analyzed using validity, reliability, classical assumption tests, and multiple linear regression. The results show that the internal control system, accounting information system, and human resources have a positive and significant effect on financial statements, both partially and simultaneously. In addition, organizational commitment moderates the influence of the independent variables on financial statements by strengthening the relationship. These findings confirm that the quality of the cooperative's financial statements is highly determined by the effectiveness of internal controls, the reliability of accounting information systems, the competence of human resources, and the organization's commitment to supporting financial operations and accountability.

Keywords: internal control system; accounting information system; human resources; financial statements; organizational commitment

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INTRODUCTION

Cooperatives were born from the need of the community to improve economic welfare collectively. Basically, a cooperative is an economic organization owned and managed by people who use its services, with the principles of togetherness, kinship, and mutual cooperation (Erwantoro et al., 2023; Michie et al., 2017; Nembhard, 2024; Ribas et al., 2022).

In cooperatives, of course, included in the organizational commitment, there are many problems that arise such as leadership in an organization must have a purpose and direct its members to participate in terms of borrowing funds from the cooperative of SMK Muhammadiyah 10 Kisaran. Likewise in the inernal control system (Adhikary & Mitra, 2016; Feng et al., 2015). Cooperative where the process of cooperative members must participate in helping the development of an organization (Battaglia et al., 2015; Guzmán et al., 2020; Kalogiannidis, 2020). In cooperatives, related to the quality of accounting information is the ability of data information to meet expectations or companies in financial activities so that in the future it will be useful in making the right and reliable decisions (Celestin, 2019; Gutsalenko et al., 2024; Kabarokore, 2016; Njane, 2023).

Based on the results of the interview with the researcher, it is known that the internal control system at the Asyratun Cooperative SMK Muhammadiyah 10 Kisaran is still not optimal, especially in terms of collection of funds and recording of loan transactions and refunds that are not accurate. This condition causes some members to feel disagreed with the cooperative's performance (Fanasch & Frick, 2018; Grashuis & Su, 2019; Hakelius & Hansson, 2016; Mojo et al., 2015). Therefore, the researcher can formulate this problem as the basis for the preparation of the thesis title (Ameen et al., 2019; Azami, 2016; Kautsari, 2016; Simui et al., 2018).

In the cooperative of Asyratun SMK Muhammadiyah 10 Kisaran there is a problem in the members who are reluctant to borrow cooperative funds so that it does not run according to what is agreed by the cooperative supervisory body which causes the cooperative to not run smoothly, in the human resources in the cooperative management cannot make reports and meetings are not on time according to what is agreed on this makes the members not support the cooperative because it is not in accordance with what is conveyed and as Borrowers are late in making payments because too much is borrowed by members for their needs.

This research is expected to contribute to the management of Asyratun Cooperative at Muhammadiyah Vocational High School 10 Kisaran in improving the quality of financial statements through the implementation of a more effective internal control system, the use of an appropriate accounting information system, and optimal human resource management.

RESEARCH METHOD

This study used a quantitative approach with the type of causal associative research to analyze the influence of Internal Control System, Accounting Information System, and Human Resources on Financial Statements, as well as test Organizational Commitment as a moderation variable. The object of the research is the Asyratun Cooperative of SMK Muhammadiyah 10 Kisaran.

The population amounted to 50 cooperative members, and all of them were sampled using saturated sampling techniques, due to the relatively small and homogeneous population size. Data is collected through a combination of instruments: a questionnaire as the main tool, observation of cooperative operational activities, and documentation of financial statements and organizational structure. The questionnaire instrument undergoes a validity test using Corrected Item Total Correlation, with a value greater than 0.30 considered valid, while reliability is tested using Cronbach's Alpha, and the instrument is deemed reliable if the value exceeds 0.70.

The analysis follows several stages: first, conducting classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests; second, applying multiple linear regression to examine the influence of independent variables on financial statements; third, utilizing Moderated Regression Analysis (MRA) to test the role of organizational commitment as a moderation variable; fourth, performing T-tests (partial) and F-tests (simultaneous) to assess statistical significance; and fifth, calculating the Coefficient of Determination (R^2) to measure the contribution of independent variables to dependent variables. This methodology is designed to ensure that the study's results accurately describe causal relationships and assess the moderation effect effectively.

The validity measurement in this study was carried out using the Pearson Corelation Coefficient, which is by calculating the correlation between the score of each question item and the total score. The validity test can be performed by comparing the value of r calculated (Correlated Item Total Correlation) with the r table for degree of freedom (df) = n – k, in this case n is the number of samples k is the sum of independent variables, with the condition:

The result r count > r table = Valid

Result r count < r table = Invalid

The validity result can be seen in the Alpha Cronbach output in the Corrected Item-Total Correlation column. The validity test can also be seen from the significance value (GIS) with the following conditions:

If the significance value < 0.05 = Valid

If the significance value > 0.05 = Invalid

RESULT AND DISCUSSION

The results of the regression analysis show that the Internal Control System (SPI) has a positive effect on the Financial Statements. The SPI regression coefficient was positive and significant ($p < 0.05$), which shows that the stronger the internal control in the cooperative, the better the quality of the financial statements produced. This is in line with the theory that internal control is the basis for the reliability and accuracy of accounting information.

The Accounting Information System (SIA) has proven to have a positive and significant effect on Financial Statements. Good SIA implementation supports more accurate transaction recording, fast data processing, and more reliable financial reporting. This is consistent with empirical findings on various cooperatives and small financial institutions.

Human Resources (HR) also showed a positive influence on the Financial Statements. Competent human resources will be able to operate the system, understand accounting procedures, and ensure that the reported figures are up to standard. Therefore, increasing the capacity of human resources is an important factor in producing quality financial reports.

The Organization's commitment has a significant influence on the Financial Statements, with a value of $p = 0.020$. This means that the higher the commitment of the management and members of the cooperative, the better the quality of the financial statements produced. Commitment encourages discipline in recording, timeliness, and compliance with procedures.

The results of the simultaneous test showed that the Internal Control System, Accounting Information System, and Human Resources together had a significant effect on the Financial Statements, with a value of $F = 43,879$ and Sig = 0.000. This confirms that these variables collectively explain the variation in the quality of financial statements in the Ashratun Cooperative.

The results of this study reinforce the theory and previous findings that internal control is the main foundation in producing reliable financial statements. A good SPI prevents errors and fraud and ensures that every transaction is recorded according to procedures. In the context of cooperatives, where recording is often done simply, strengthening SPI is a strategic need.

The Accounting Information System has also proven to play a major role in improving the quality of financial statements. The accuracy of recording assisted by the system will increase accuracy and speed up the process of compiling reports. These findings support information systems theory which states that the quality of output is largely determined by the quality of the data processing process.

Human Resources is an important factor because the accounting and financial reporting aspects are highly dependent on individual competencies. Incompetent human resources increase the risk of recording errors, so the results of this study are in line with the literature on human capital.

The moderation findings show that the Organisational Commitment strengthens the relationship of independent variables to the financial statements. A high commitment encourages the implementation of internal control, increases discipline in the use of SIA, and maximizes the potential of human resources. Thus, commitment is a key factor that emphasizes the influence of research variables on the quality of financial statements.

Overall, the results of the study prove that the internal governance structure, the support of accounting technology, and the quality of the people who manage the system are the basis for the creation of quality financial reports in cooperatives. The role of organizational commitment strengthens all of these relationships and is a key differentiator compared to previous research.

CONCLUSION

This study analyzes the influence of internal control systems, accounting information systems, and human resources on financial statements at the Asyratun Cooperative of SMK Muhammadiyah 10 Kisaran, testing organizational commitment as a moderating variable. Key findings reveal that each factor—internal controls, accounting systems, and human resources—has a positive and significant individual effect on financial statement quality, with their combined impact also being significant; moreover, higher organizational commitment strengthens these relationships, enhancing accuracy, reliability, and accountability in reporting. These results emphasize the need for cooperatives to integrate robust governance, technology, skilled personnel, and commitment to improve financial practices. For future research, scholars could expand this model by incorporating digital transformation variables, such as AI-driven accounting tools, or conduct comparative analyses across multiple cooperatives in Indonesia to validate generalizability.

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