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The Influence of Internal Control and User Competence on the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and Kodam Reserves

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Abstract: The purpose of this study was to find out and analyze: The Influence of Internal Control and User Competence on the State Treasury and Budget Information System (SPAN) in the Veterans Administration Advisory Board and Kodam Reserves, either simultaneously or partially. The research method used in this study was a descriptive survey and an explanatory survey. The unit of analysis in this study were employees at the Veterans Administration and Reserve Military Command Board with a sample of 50 people. The type of investigation is causality, and the time horizon in this study is cross-sectional. Based on the results of the study, it was found that Internal Control and User Competence simultaneously affect the State Treasury and Budget Information System (SPAN) in the Veterans Administration Advisory Board and Kodam Reserves. However, partially the dominant Internal Control influences the State Treasury and Budget Information System (SPAN) rather than User Competence

Keywords: Internal Control, User Competence, Accounting Information Systems Quality

INTRODUCTION

All organizations need information in order to make effective decisions (Romney & Steinbart, 2015). To be able to make effective decisions, organizations must choose what decisions the organization will make, which information the organization will need to make decisions, and how to consolidate and process the data needed to produce information (Romney and Steinbart, 2015: 31). Information has economic value for obtaining decisions regarding the allocation of resources to pursue goals (Bodnar & Hopwood, 2006). This information is communicated to all various decision makers (Bodnar & Hopwood, 2006).

Information is data that has been processed and processed to provide meaning and improve the decision-making process (Romney & Steinbart, 2015). Agreeing with Romney and Steinbart, (Susanto, 2017), defines information as data that is processed in a meaningful

way to be of use to users. In line with the opinion of (Susanto, 2016)that information is data presented in a format that is useful for decision-making activities. To be relevant and have a purpose, information must be considered according to the context in which it is used and acceptable ((Keri et al., 2013).

The information generated depends on the accounting information system, so that information is treated as a very valuable resource (Susanto, 2017). The same thing was stated by (Romney & Steinbart, 2015), that the main information system in an organization will provide users with information that is useful for users in supporting their work. Then, supported by (Meiryani & Susanto, 2018), where information comes from processed data, and is a representation of the final result of an information system. Quality information is the output of an information system (Anggraeni, 2021).

There are several factors that cause the quality of the information system to be quality or problematic so that it has an impact on the quality of the accounting information produced. Factors that are considered to have an indication of the strong or weak quality of the Accounting Information System are User Competence and Business Strategy.

Human resource competence has a very important role for the success of an organization in achieving competitive advantage (Rapina, 2014). An effective Accounting Information System must involve an understanding of how people work and the social practices involved in it ((Anggraeni & Winarningsih, 2021). According to (Afrina et al., 2015) which plays an important role in information systems is the integration of brainware and its relationship with the organization. Agree with Afrina, (Anggraeni et al., 2021) argue that Accounting Information Systems is a combination of factors, namely quality human resources, hardware, software and databases that integrate/connect well with each other so that they can run effectively. An effective information system involves humans (users) as an important component.

User design philosophy indicates the importance of systems development attitudes and approaches that consciously consider the entire organizational context, users need to be involved in application design (Rayana & Sari, 2019). (Bodnar & Hopwood, 2006) state that there are several reasons that lead to the success or failure of organizations/companies in implementing information systems, including support from executive management, competence/ability of users, involvement of end-users, users of company needs. clear, careful planning and real company expectations. Then, (Amuda et al., 2018) explains that these users are competent and reliable employees who are effective resources for the organization.

(Evicahyani & Setiawina, 2016) defines that User Competence is a product of knowledge, skills and values. Furthermore, (Astria et al., 2017) explain that competence is an inherent characteristic of individuals that is related to the success of a person's/individual's performance. According to (Afrina et al., 2015), Competence is a special characteristic possessed by an individual which is reflected in how the individual thinks rationally over a long period of time.

Knowledge that must be possessed in building user competence in designing Accounting Information Systems, accounts as system users must have knowledge in terms of Accounting, Auditing and Information Systems Technology principles and system development methods (Susanto, 2016). System users (accountants) will work effectively depending on how they have knowledge in Accounting Information Systems and the Technology used in implementing them. Furthermore, (Arnita, 2021), two criteria of skills/skills that must be possessed by users are: physical expertise/skills and intellectual skills/skills.

The accounting information system can run well when the organization has supervision/control from within, so that the output of information in the form of financial reports can be relied on for accuracy (Maydiyanti, Annie, et al., 2020). Internal control is a policy, plan and procedure implemented by the management of an organization to protect its assets (Anggraini et al., 2015; Astria et al., 2017). This is in line with what was expressed by

(Susanto, 2017); (Anggraeni, 2021) that Internal Control can be defined as a process that is influenced by the board of directors, management and employees which is designed to provide convincing guarantees that organizational goals can be achieved through efficiency and effectiveness of operations; Reliable presentation of financial reports and compliance with applicable laws and regulations Internal control is needed by the organization, so that the required output of information can support success in decision making.

In this study, it was conducted at the Veterans Administration and Reserve Military Command Board. This is because the researchers found several problems related to Internal Control, User Competence and the State Treasury and Budget Information System, namely:
1. More deductions from the salary received
2. Reduced deposit to the Cooperative due to insufficient member salaries
3. Error sending to the member's salary from the State
4. Delays in sending from the State
5. There were 2x deductions from BRI

Researchers formulate problems in research as follows: How does Internal Control and User Competence affect the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and Kodam Reserves simultaneously and partially.

LITERATURE REVIEW

Every company or organization establishes internal control policies and procedures to maintain the quality of information and operations in order to achieve goals. (Wiansyah & Mulyani, 2021)defines internal control in a narrow sense, namely checking totals, both crossfooting and footing. In a broad sense, internal control does not only include checking work but includes all the tools used by management to carry out supervision.

AICPA provides the notion of internal control in a broad sense as follows: Internal control includes the organizational structure and all coordinated methods and tools used within the company with the aim of maintaining the security of company property, checking the accuracy and correctness of accounting data, promoting efficiency in operations, and helping to maintain compliance with management policies. which has been applied before.

The internal control system is an oversight that includes the organizational structure and all methods and tools that are coordinated and used within the company with the aim of maintaining the security of company property, checking the accuracy and correctness of accounting data, promoting efficiency in business, and helping to encourage compliance with management policies. has been set beforehand. ((Hasanah & Siregar, 2021).

(Binawati & Nindyaningsih, 2022) argues that competence is a set of skills, abilities in knowledge and individual characteristics that can improve employee performance in their jobs. (Octarinda, 2016) states that competence is a set of characteristics that can make performance successful (Competencies are characteristics associated with successful performance). Then, (Susanto & Meiryani, 2018) argues that this competency is the scope of knowledge, abilities and expertise that can increase the effectiveness of an individual in dealing with the world. The same thing was also expressed by (Sari et al., 2019) that a competency refers to the scope of personal capabilities that can enable employees to improve their performance both by achieving results and in carrying out tasks.

An accounting information system is a unified structure within an entity, such as a business enterprise, which employs physical resources and other components to transform economic data into accounting information for the purpose of providing satisfaction of the information needs of multiple users (Rayana & Sari, 2019). The same thing, expressed by (Romney & Steinbart, 2015), Accounting Information Systems are systems that collect, identify, and process data to produce information for decision makers, including people,

procedures and instructions, data, software, information technology infrastructure and controls. internal and security measures(Romney & Steinbart, 2015). Then, the accounting information system is also said to be a collection of data and procedures in processing the information needed by the user(Napitupulu, 2017). Then, (Evicahyani & Setiawina, 2016)argues that accounting information systems are two things that are interconnected with the aim of providing information to users regarding facilities in the decision-making function, where the function is concentrated to help decision makers present useful information.

Internal control is one of the tools used by e-companies to maintain all the resources that exist within the company. As disclosed by (Romney & Steinbart, 2015) that General Controls in Accounting Information Systems and application controls in Accounting Information Systems are used to assess compliance with internal control policies and procedures and effectiveness in maintaining assets. Then supported by (Muda et al., 2017) in their research, emphasized that when a company adapts its computer-based Accounting Information System with internal control technical mechanisms, the company is certain to be able to process information reliably. Likewise, (Resmi, 2020) in his research companies that determine and use internal control over the accounting information system they use show better performance. Then, (Anggraeni, 2021) explained that internal control (information system control) has a positive influence on improving the quality of accounting information systems.

Users will use their skills and knowledge in using computers according to their level (Leiwakabessy, 2020). (Evicahyani & Setiawina, 2016) revealed, the development of human resources and the competence of information system users will increase the success of information system users in an organization. Furthermore, (Leiwakabessy, 2020) argued that in order for the accounting information system development process to work effectively, users must have sufficient knowledge about system development. In line with (Maydiyanti, Putri, et al., 2020; Putri et al., 2017), revealed, An accounting information system that is designed by incorporating elements of user competence will increase job satisfaction and mini sites will function effectively.

Furthermore (Susanto, 2017) suggests several reasons that cause failures in information system applications, the factors that cause failure are:

1. Unavailability of knowledge possessed by the user so that it is not available to make decisions or provide opinions, because the user does not understand the impact of the decisions he makes.
2. Lack of experience in making decisions due to unsupportive environmental culture and lack of support from the organization in participating in making decisions.
3. Decision making is limited to stages that allow users or employees to be involved in decision making.
4. Lack of opportunity to conduct trials and lack of opportunity to learn, this arises because of the fear of the high costs that need to be spent on these activities.

Based on the concept put forward by Azhar Susanto, it can be said that the level of knowledge, experience, and skills influences the effectiveness of information systems. In line with (Bodnar & Hopwood, 2006; Susanto, 2017) emphasize the importance of user knowledge and expertise in accounting information systems, users must be able to understand the objectives and characteristics of each output so that the output can be utilized optimally. Personnel training needs to take place in the design phase and not after the system is operational. Lastly the system must be prepared to accept changes to be changed once operations have started. Users will usually request changes, anticipating this possibility and the other factors mentioned above are important in the philosophy of user-oriented system design.

Many researchers have examined the influence of user competence on the effectiveness of accounting information systems. The results of research conducted by (Octarinda,

2016)provide empirical evidence of a significant positive effect between the competence of information system users on the performance of accounting information systems. Furthermore, research conducted by (Octarinda, 2016) provides empirical evidence that the level of education, educational field and skills/expertise in the computer field affect the effectiveness of accounting information systems. Research conducted by Taber et al, (2014) examined the effect of user competence on the effectiveness of accounting information systems, where empirical results prove that competence has a significant positive influence on the effectiveness of accounting information systems. As well as (Anggraeni, 2021) explain that users who have good competence can support improving the quality of Accounting Information Systems.

METHODS

This research is Sources of data in this study, primary data in the form of Internal Control, User Competence and the State Treasury and Budget Information System (SPAN) come from Information System users and related parties as respondents.

Data regarding Internal Control, User Competence and the State Treasury and Budget Information System (SPAN) can be obtained empirically by giving a number of questions to the research object as respondents, namely people who respond or answer questions given by researchers, either oral or written questions related with research variables as respondents so that qualitative data can be obtained before being processed into quantitative data.

According to (Tisna Amijaya & Siti Komariah, 2020), what is meant by population is a generalization area consisting of objects or subjects that become certain quantities and characteristics set by researchers to study and then draw conclusions, while the sample is part of the population taken as a source data and can represent the entire population. The method of determining respondents used is probability sampling, namely sampling which provides equal opportunities for each element/member of the population to be selected as a sample

In this study, the population size of Users of the State Treasury and Budget Information System (SPAN) and related parties is (N) 50 people. In order to obtain a sample that is the same size as a population of 50 information system users and related parties. Analysis in this study using path analysis.

RESULTS AND DISCUSSION

From the results of To reveal the effect of a variable or set of variables on other variables, Path Analysis can be used. In this path analysis the magnitude of the influence of a variable on other variables, both directly and indirectly can be known. Before making a decision regarding the magnitude of the influence of a variable on these other variables, hypothesis testing is first carried out, either as a whole or individually.

To find out whether the independent variables, namely the Effect of Internal Control and User Competence on the State Treasury and Budget Information System (SPAN) at the Siliwangi Veterans Administration Development Agency and Reserve Military Command, were carried out using path analysis and the software used was SPSS release 26. the step taken is to calculate the correlation between variables, so that it is obtained as in table 1 below.

Table 1. Correlation Matrix Between Variables
Correlations

		SPAN	INTERNAL CONTROL	USER COMPETENCE
Pearson Correlation	SPAN	1.000	.591	.489
	INTERNAL CONTROL	.591	1.000	.359
	USER COMPETENCE	.489	.359	1.000
Sig. (1-tailed)	SPAN	.	.000	.000

	INTERNAL CONTROL	.000	.	.005
	USER COMPETENCE	.000	.005	.
	SPAN	50	50	50
N	INTERNAL CONTROL	50	50	50
	USER COMPETENCE	50	50	50

Furthermore, based on the calculation results of the correlation matrix, the path coefficient, the overall effect from X1 to X2 and the path coefficient of other variables outside of the variables X1 to X2 can be calculated as in table 2 below.

Table 2. The Amount of Path Coefficient

Patch Coefficient X1 to X2	px1x2	0.359
Patch Coefficient X1 to Y	pyx1	0.477
Patch Coefficient X2 to Y	pyx2	0.318

Source: Research data

Calculation results for multiple determination coefficients (R2 Y.X1, X2,). Correlation coefficient (RY.X1, X2), the coefficient of determination of other variables on Y (P2 YЄ), and the path coefficients of other variables on Y (P YЄ), are shown in detail in Table 3 below. :

Table 3. Coefficient of Multiple Determination, and Path Coefficient of Other Variables

Determinasi Multiple (R2)	R2 Y.X1, X2,	0.437
Koefisien Korelasi Multiple	R Y.X1, X2,	0.661
Determinasi Var. Lain terhadap Y	P2 Y Є	0.563

Source: Research data

means that the influence of variables X1 and X2 together on variable Y is 0.437 or 43.7% of variables X1 and X2 jointly affect Y, and the remaining 0.563 or 56.3% is influenced by other variables not included in the study

Based on the theoretical framework that there is an Influence of Internal Control and User Competence on the State Treasury and Budget Information System (SPAN) at the Veterans Administration Development Agency and the Siliwangi Regional Military Reserves Agency will then test the overall hypothesis in a form like table 4. as follows:

Table 4. Simultaneous Test Results X1 and X2 against Y

ANOVAa

	Model	Sum of Squares	df	Mean Square	F	Sig.
	Regression	340.678	2	170.339	18.268	.000b
1	Residual	438.249	47	9.324		
	Total	778.927	49			

a. Dependent Variable: SPAN
b. Predictors: (Constant), USER COMPETENCE, INTERNAL CONTROL

From table 4. above, it can be seen that the Fcount value is 18,268 with sig. The level of 0.00 is less than 0.05, so it can be concluded that the results of simultaneous testing are proven or significant, so that it can be continued for further analysis with partial testing. While the results of the causal relationship or direct influence of X1 and X2 on Y, can be seen in table 5 below

Table 5. Effect of Variables X1 and X2 on Y and Effects Outside Variables X1 and X2

Interpretation of Path Analysis

explanation	Influence	%
Pengaruh X1, X2 ke Y	0.437	43.7
Pengaruh Diluar X1, X2	0.563	56.3
Jumlah		100

Source: Research data

From the test results it can be seen that Internal Control and User Competence affect the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and the Siliwangi Regional Military Reserve Reserve, namely 43.7%, while the remaining 56.3% is influenced by other factors not examined by the author namely work climate, commitment, work culture, work environment. However, when viewed partially, Internal Control dominantly influences the State Treasury and Budget Information System (SPAN) at the Veterans Administration Development Agency and the Siliwangi Military Command Reserve rather than User Competence:
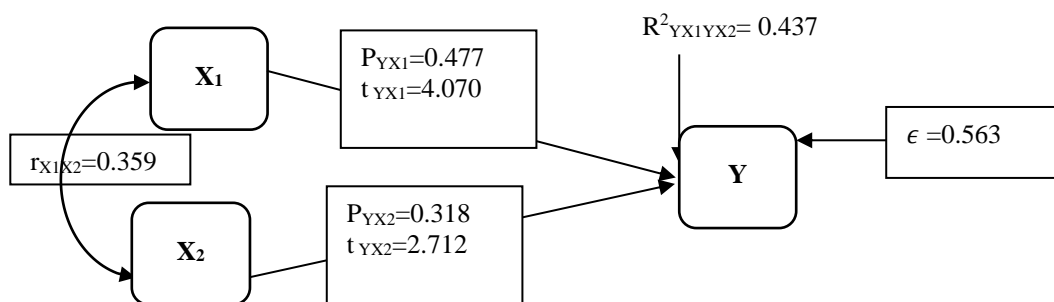
Source: Research Results
Figure 1. Conceptual Framework

As in Figure 1. above, it can be seen that Internal Control dominantly influences the State Treasury and Budget Information System (SPAN) with a path coefficient of 0.477 with a tcount of 4.070 with a ttable value at a significance level of $\alpha(0.05) = 1.67$, rather than User Competence of 0.318 with a tcount of 2.712 with a ttable value at a significance level of $\alpha(0.05) = 1.67$, and these two variables are proven to influence the State Treasury and Budget Information System (SPAN), as shown in Table 6. below.

Table 6. Partial Path Coefficient Testing

Path Coefficient		t-test	t-table	Summary
PYX1	0.477	4.070	1.67	Ho rejected There is an influence of Internal Control on the State Treasury and Budget Information System (SPAN)
PYX2	0.318	2.712	1.67	Ho rejected There is an influence of User Competence on the State Treasury and Budget Information System (SPAN)

Source: Research data

Based on the calculation results above, it can be revealed that the effect of internal control on the State Treasury and Budget Information System (SPAN) directly or indirectly at the Siliwangi Veterans Administration Development Agency and the Siliwangi Regional Military Reserve can be seen in table 7 below :

Table 7. Direct and Indirect Effects of Internal Control on the State Treasury and Budget Information System (SPAN)

Interpretation of Path Analysis		
Exp	influence	%

X1	Direct Influence to Y	0.227529	22.7529
	Indirect influence from X2 to Y	0.054455	5.445527
Summary		0.281984	28.19843

Source: Research data

From the table above it can be seen that the direct contribution of the Influence of Internal Control to the State Treasury and Budget Information System (SPAN) in the Siliwangi Veterans Administration Development Agency and the Siliwangi Regional Military Reserve Command is directly 22.7529% with a tcount coefficient of 4.070, while the ttable value is at the significance level α(0.05) = 1.67, because the value of tcount > ttable, and indirectly through the user competency variable is 5.445527%. While the contribution of the Influence of Internal Control to the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and the Siliwangi Military Command Reserve as a whole reached 28.19843%, it can be concluded that Internal Control has a significant direct effect on the State Treasury and Budget Information System (SPAN), evidence This empirical indication indicates that in an effort to improve the State Treasury and Budget Information System (SPAN) at the Siliwangi Veterans Administration Development Agency and the Siliwangi Regional Military Command, it is necessary to improve the Internal Control paradigm factor, because the Internal Control factor is closely related to the improvement of the State Treasury and Budget Information System (SPAN) at the Siliwangi Veterans Administration and Reserve Military Command Development Agency. The path coefficient shows a positive and significant value, meaning that the better the internal control is carried out, the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and the Siliwangi Regional Military Reserve will increase.

Likewise, the results of the calculations above, it can be revealed that the effect of User Competence on the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and the Siliwangi Regional Military Reserves Reserves both directly and indirectly can be seen in table 8 below :

Table 8. Direct and Indirect Effects of User Competence on the State Treasury and Budget Information System (SPAN)

Interpretation of Path Analysis			
Exp		Influence	%
X2	Direct Effect to Y	0.101124	10.1124
	Indirect effect from X1 to Y	0.054455	5.445527
Summary		0.155579	15.55793

Source: Research data

From the table above it can be seen that the direct contribution of User Competency to the State Treasury and Budget Information System (SPAN) in the Siliwangi Veterans Administration Development Agency and the Siliwangi Military Reserve Command is directly 10.1124% with a tcount coefficient of 2.712, while the ttable value is at the significance level α(0.05) = 1.67, because the value of tcount > ttable, and indirectly through internal control variables of 5.445527%. While the contribution of User Competency to the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and the Siliwangi Military Reserve Command as a whole reaches 15.55793%, it can be concluded that User Competence has a significant direct effect on the State Treasury and Budget Information System (SPAN), evidence This empirical indication indicates that in an effort to improve the State Treasury and Budget Information System (SPAN) at the Siliwangi Veterans Administration Development Agency and the Siliwangi Regional Military Command, it is necessary to improve the User

Competency factor, because the User Competency factor is closely related to the improvement of the State Treasury and Budget Information System (SPAN).) at the Siliwangi Veterans Administration and Reserve Military Command Development Agency. The path coefficient shows a positive and significant value, meaning that the better the User Competence is carried out the result will be an increase in the State Treasury and Budget Information System (SPAN) at the Siliwangi Veterans Administration Development Agency and the Siliwangi Regional Military Reserves.

CONCLUSION

Based on the results of research that has been carried out to determine the effect of internal control and user competence on the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and the Siliwangi Regional Military Reserves Reserve, the following conclusions can be drawn:

1. Internal control at the Veterans Administrative Development Agency and the Siliwangi Regional Military Reserve are not in accordance with organizational needs, in the sense that internal control is one of the factors that has a major influence on the continuity of the organization, but there are several elements/indicators that are considered uncomfortable, so that more employees choose the undecided answer.

2. Competence of Users in the Veterans Administrative Development Agency and the Siliwangi Regional Military Reserves are generally assessed according to the circumstances of the organization. Several indicators of User Competency obtain values that tend to be low.

3. The State Treasury and Budget Information System (SPAN) at the Veterans Administration Development Agency and the Siliwangi Military Reserve Command are generally good, from several existing indicators, the overall score is good and high.

4. Internal Control and User Competence have a simultaneous effect on the State Treasury and Budget Information System (SPAN) at the Veterans Administration Development Agency and the Siliwangi Regional Military Reserve Reserve and have a positive effect. However, partially the dominant Internal Control influences the State Treasury and Budget Information System (SPAN) at the Veterans Administration Development Agency and the Siliwangi Regional Military Reserve Command rather than User Competence. And partially, the influence of Internal Control and User Competence on the State Treasury and Budget Information System (SPAN) in the Siliwangi Veterans Administration and Reserve Regional Military Development Agency is as follows:

   a. Internal control affects the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and the Siliwangi Military Command Reserve, so that if the internal controls are appropriate, then the Quality of the State Treasury and Budget Information System (SPAN) in the Veterans Administration Development Agency and The reserves of the Siliwangi Military Command will also increase.

   b. User Competence affects the State Treasury and Budget Information System (SPAN) in the Siliwangi Veterans Administration Development Agency and the Siliwangi Military Reserve Command, so that if the competencies possessed by users are in accordance with their field of work, then the quality of the State Treasury and Budget Information System (SPAN) in the Development Agency Veterans Administration and the Siliwangi Military Command Reserve will also increase.

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