

The Effect Of Internal Audit And Accounting Information Systems On Internal Control

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Abstract: The effectiveness of internal controls is a critical aspect in the hospitality industry to ensure accountability and operational efficiency. This study aims to analyze the influence of internal audit and accounting information system on internal control at Fox Hotel Pekanbaru. The quantitative research method was applied with purposive sampling techniques on 41 respondents consisting of front office and back office employees. Primary data were collected through questionnaires and analyzed using multiple linear regression with SPSS version 25. The results showed that internal audits and accounting information systems significantly affected internal control with a contribution of 57.4%. These findings make a practical contribution to hotel management in strengthening the internal control structure through the optimization of audit functions and information systems. The novelty of this research lies in the specific approach to the hotel industry in the Pekanbaru area that has not been studied before, as well as the simultaneous testing of two key variables in building an effective internal control system.

Keywords: Internal Audit, Internal Control, Accounting Information System

1. Introduction

The hospitality industry as an integral part of the tourism sector has a significant economic impact through the creation of vast jobs. The operational efficiency of hotels depends on the availability of goods according to the company's operational standards, including guest *supplies* consisting of food, beverages, and various consumables such as mineral water, coffee, toiletries, slippers, and the like. The consumptive nature of these goods that requires regular replacement demands the implementation of a strict internal control system to manage daily inventory in large volumes (Fitriana et al., 2024).

Fox Hotel Pekanbaru City faces challenges in inventory management, especially related to the disparity between stock taking results and system records. The main problems include human error, urgent retrieval of goods outside of storage working

hours, and indiscipline in documenting the flow of goods. This situation creates inconsistencies between physical stock and system data, so it is necessary to implement a more effective inventory management system to minimize the difference. Currently, Fox Hotel Pekanbaru City has used a *Visual Hotel Program* (VHP)-based goods procurement system as an effort to strengthen internal inventory control and minimize the occurrence of repeated errors.

One of the factors that plays a role in influencing the effectiveness of internal control is internal audit. Internal audit is an independent evaluation function in an organization that aims to provide added value to the company's operations (Hardini, 2023). This function serves as an effective internal oversight and control mechanism to ensure compliance with the company's policies, procedures, and operational standards (Fina et al., 2023). A number of empirical studies such as Hassanudin et al. (2024); Satria and Mayasari (2024); Setiani and Febriyanti (2021) have proven the significant influence of internal audit on the effectiveness of internal control. In contrast to the results of the research of Cendana et al. (2024) which stated that internal audit has no effect on internal control.

In addition to internal audits, the accounting information system plays a key component in strengthening the company's internal controls. The system is designed to collect, classify, process, analyze, and present relevant financial data to support strategic decision-making processes. Its main function includes the provision of adequate oversight mechanisms to protect the assets of the organization. The implementation of an efficient accounting information system provides significant benefits for business operations and supports managerial effectiveness in managing the company (Wakilla et al., 2023). Some previous studies by Rachman and Marselly (2023); Mustofa et al. (2022); Selviani and Siregar (2021) found results that accounting information systems have an effect on internal control. This finding is different from the results of a study by Yusnaldi (2021) which concluded that there is no significant influence of the accounting information system on the effectiveness of internal control.

This research is a development of Hassanudin et al.'s (2024) research entitled "The Effect of Internal Audit on Internal Control of Drug Supplies at Dr. Slamet Garut Hospital". The difference between this study and the previous research lies in the addition of the accounting information system variable as an independent variable. This

variable was adapted from the research of Selviani and Siregar (2021) as a form of further development from previous studies. The addition of accounting information system variables is carried out because accounting information systems have an important role in supporting the effectiveness of internal controls, especially in inventory management. A good information system is able to provide accurate, *real-time*, and reliable data so that it can minimize recording errors, speed up the decision-making process, and increase accountability and transparency in the management of goods. Based on the description and *research gap*, this study aims to find out and analyze the influence of internal audit and accounting information systems on internal control at Fox Hotel Pekanbaru City.

In the competitive hospitality industry, effective internal controls are crucial factors to ensure financial accountability, operational efficiency, and fraud prevention. Fox Hotel Pekanbaru as one of the industry players faces challenges in maintaining the quality of its internal control. The main problem identified is the lack of optimal implementation of internal audit and integrated accounting information systems. Internal audits that are supposed to function as a supervisory tool often do not run optimally due to limited resources and competencies. On the other hand, the accounting information system used has not fully supported the real-time managerial decision-making process. This condition has the potential to pose the risk of operational inefficiencies, inaccuracies in financial statements, and loopholes for fraudulent actions. Therefore, this study seeks to answer the fundamental question: how much influence does internal audit and accounting information systems have on the effectiveness of internal control at Fox Hotel Pekanbaru?

Meanwhile, this study aims to analyze and measure the influence of internal audit and accounting information systems on the effectiveness of internal control at Fox Hotel Pekanbaru. Specifically, this study is designed to: (1) evaluate the implementation of the ongoing internal audit function, (2) analyze the utilization rate of the existing accounting information system, (3) measure the current level of effectiveness of internal controls, and (4) determine the relative contribution of internal audits and accounting information systems to internal controls. The results of the study are expected to provide practical recommendations for hotel management in improving the quality of internal control through the optimization of these two aspects. In addition, the findings of this

research are expected to enrich the treasure of science in the field of management accounting, especially in the context of the hospitality industry.

Research related to the influence of internal audits and accounting information systems on internal control has been widely conducted in various industry contexts. In the last five years (2019-2024), several relevant studies have provided important findings. Research by Sari and Putra (2020) on the hospitality industry in Bali found that internal audits contribute significantly by 42% to the effectiveness of internal controls. A more recent study by Wijaya et al. (2022) revealed that the integration of cloud computing-based accounting information systems can increase the accuracy and timeliness of hotel financial reporting by up to 35%. On the other hand, research by Nasution and Febrianti (2021) shows that the quality of human resources is a crucial factor in the successful implementation of internal audits in the hospitality industry.

Contrasting findings were produced by Prasetyo (2023) who stated that in medium-scale hotels, accounting information systems actually have a greater impact (55%) than internal audits (32%) on internal control. A recent study by Anggraeni et al. (2024) developed an integration model between risk-based internal audits and real-time accounting information systems, which has been proven to be able to increase the effectiveness of internal control by up to 68% in four-star hotels. However, research gaps are still found especially for medium-scale hotels in the Sumatra region, where their operational characteristics and managerial challenges may differ from other regions in Indonesia. This study seeks to fill this gap while updating previous findings with a more comprehensive approach.

The theory of agency according to Jensen and Meckling (1976) describes the contractual relationship between principals (owners) and agents (managers) who, despite working together, have different preferences and risk tolerances. This theory explains the relationship between the owner (principal) and the manager (agent). Internal audits and accounting information systems are supervisory mechanisms to reduce information asymmetry and prevent opportunistic management behavior that can be detrimental to the company.

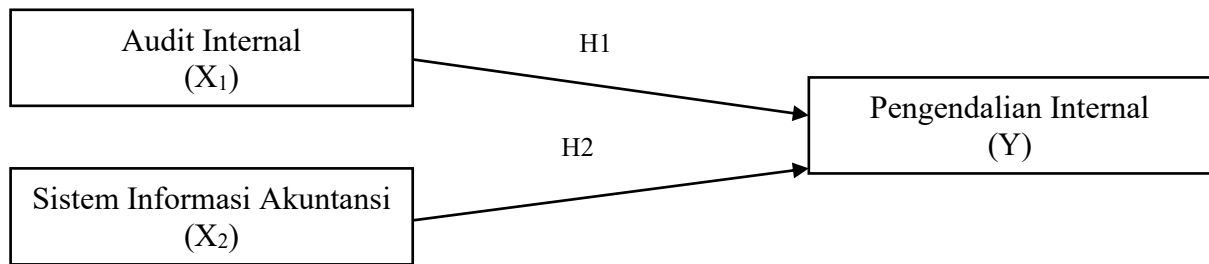


Figure 1. Research Framework

The Effect of Internal Audit on Internal Control

Internal audit applies various methods to facilitate corrective actions through in-depth analysis, comprehensive evaluation, and the provision of recommendations to minimize potential deviations in inventory management, specifically aimed at improving the effectiveness of the internal inventory control system (Hardini, 2023). Agency theory provides a framework for auditors to understand the dynamics of conflicts between agents (operational implementers) and principals (business owners). The scope of internal audit work includes: assessment of the feasibility, adequacy, and implementation of the management control system; evaluation of internal control structures and operational control mechanisms; development of effective controls; and verification of compliance with policies, plans, and operational procedures that have been determined by management (Fitriani et al., 2024). Research findings of Hassanudin et al. (2024); Satria and Mayasari (2024); Setiani and Febriyanti (2021) consistently confirm the significant influence of internal audit on the effectiveness of internal control. Based on this description, the hypothesis in this study can be formulated, namely:

H1: Internal audit affects internal control

The Influence of Accounting Information Systems on Internal Control

The accounting information system functions as a mechanism to protect the company's assets through the integration of elements of supervision and verification in the process, which can effectively minimize the occurrence of manipulation, abuse, and errors in financial management (Arandhea and Puspitasari, 2021). This is supported by agency theory where agents and principals separate ownership from business management to limit ownership with management and is also supported by decision

usability theory where decision usefulness provides financial information about an organization or company that will be used in making decisions by management (Asyisyifa et al., 2024). Research results of Rachman and Marselly (2023); Mustofa et al. (2022); Selviani and Siregar (2021) stated that accounting information systems have an effect on internal control. Based on this description, the hypothesis in this study can be formulated, namely:

H2: Accounting information system affects internal control

2. RESEARCH METHODS

This study applies a quantitative methodology using statistical analysis techniques to test the hypothesis that has been formulated previously (Sugiyono, 2019). The population of this research is all employees of Fox Hotel which totals 73 employees. The samples in this study used *purposive sampling*, where the samples used in this study amounted to 41 from the *front office* and *back office* which were directly related to the inventory at the Fox Hotel Pekanbaru City. This research applied primary data as the main source of information, namely the type of data obtained directly from the first source by the researcher (Sugiyono, 2019). The primary data in the study was in the form of respondents' answers from the questionnaire that was distributed. The data collection method in this study uses a printed questionnaire that is distributed directly which is then measured on a *likert* scale of 1-5.

This research measures internal audit using indicators adapted from Hassanudin et al. (2024), covering four main dimensions: (1) level of independence, (2) professional competence, (3) scope of responsibility, and (4) implementation of the audit process. Furthermore, the indicators of the accounting information system in this study were adopted from Selviani and Siregar (2021), namely: 1) databases; 2) computer hardware; 3) software; 4) communication networks; 5) documents and reports; 6) procedure; and 7) control. This research adopts internal control indicators from Selviani and Siregar (2021), namely: (1) control environment, (2) control activities, (3) risk assessment, (4) information and communication systems, and (5) monitoring mechanisms. To analyze the data, multiple linear regression methods were used with the help of SPSS 25 software, which allowed testing the simultaneous influence of several independent variables on a single dependent variable.

3. RESULTS OF RESEARCH AND DISCUSSION

3.1 Respondent Characteristics

This research collected various demographic attributes of respondents to obtain a comprehensive profile, including gender, age, education level, and work experience.

Table 1. Respondent Characteristics

No.	Characteristics	Category	Sum	Persentase (%)
1.	Gender	Man	30	73,17%
		Woman	11	26,83%
2.	Age	18-25 Year	4	9,76%
		26-30 Year	7	17,07%
		31-40 Year	19	46,34%
		41-49 Year	10	24,39%
		> 50 Year	1	2,44%
3.	Education	SMA/K	24	58,53%
		D3	5	12,20%
		S1	12	29,27%
		S2	0	0%
4.	Long Time Working	< 1 Year	7	17,07%
		1-2 Year	13	31,71%
		3-5 Year	3	7,32%
		> 5 Year	18	43,90%

Source: Data processed, 2025

Of the 41 respondents in this study, it can be seen that the majority of respondents were men as many as 30 people (73.17%) and the rest were women as many as 11 people (26.83%). Based on the age, the majority of respondents aged 31-40 years old were 19 people (46.34%) and the lowest was aged > 50 years old as 1 person (2.44%). Furthermore, based on education, the number of respondents was 24 people (58.53%) from high school / K and there were no S2 respondents. Based on the length of work, the majority of respondents have worked > 5 years as many as 18 people (43.90%) and the lowest has worked for 3-5 years as many as 3 people (7.32%).

3.2 Research Results

3.2.1 Descriptive Statistical Test

Descriptive statistical analysis provides a comprehensive overview of the properties of the research data through the measurement of parameters such as the

highest value, lowest value, middle value (average), and the measure of data dispersion (standard deviation) of each variable studied (Sugiyono, 2019).

Table 2. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Internal (X1)	41	14	20	17,68	1,650
Accounting Information System (X2)	41	22	35	30,15	3,825
Internal Control (Y)	41	17	25	21,98	2,103
Valid N (<i>listwise</i>)	41				

Sumber: Data diolah SPSS, 2025

From the results of the descriptive statistical test above, it can be concluded that the variables of internal audit (X1), accounting information system (X2) and internal control (Y) in this research have an ideal data distribution, characterized by a higher mean value than the standard deviation.

3.2.2 Validity Test

This test was carried out by comparing the value of r calculated with the r table for *degree of freedom* (df) = $n - 2$ with alpha 0.05 (Sugiyono, 2019). In this study $df = 41 - 2 = 39$, so that r table for $df(39) = 0.308$ was obtained. The following are the results of the validity test:

Table 3. Validity Test Results

Variabel	Statement Items	R Count	R Table	Information
Audit Internal (X1)	X1.1	0,601	0,308	Valid
	X1.2	0,757	0,308	Valid
	X1.3	0,851	0,361	Valid
	X1.4	0,802	0,361	Valid
Accounting Information System (X2)	X2.1	0,827	0,308	Valid
	X2.2	0,821	0,308	Valid
	X2.3	0,736	0,308	Valid
	X2.4	0,870	0,308	Valid
	X2.5	0,817	0,308	Valid
	X2.6	0,876	0,308	Valid
	X2.7	0,740	0,308	Valid
Internal Control	Y1	0,665	0,308	Valid

(Y)	Y2	0,796	0,308	Valid
	Y3	0,732	0,308	Valid
	Y4	0,815	0,308	Valid
	Y5	0,814	0,308	Valid

Source: SPSS processed data, 2025

From the results of the validity test above, it can be concluded that each of the statement indicators in the internal audit variable (X1), accounting information system (X2) and internal control (Y) is valid, because it has a calculated r value of $> r$ table (0.308).

3.2.3 Reliability Test

In looking at the reliability of each instrument using *Cronbach's alpha* coefficient, an instrument is said to be reliable if it has a *Cronbach's alpha* value greater than 0.60 (Sugiyono, 2019). The following are the results of the reliability test:

Table 4. Reliability Test Results

Variabel	<i>Cronbach's Alpha</i>	<i>Rule of Thumb</i>	Information
Audit Internal (X1)	0,750	0,60	Reliabel
Sistem Informasi Akuntansi (X2)	0,915	0,60	Reliabel
Pengendalian Internal (Y)	0,822	0,60	Reliabel

Source: SPSS processed data, 2025

From the results of the above reliability test, it can be concluded that the *Cronbach's alpha* value of all variables is greater than 0.60, so the instrument from the questionnaire used to explain the variables in this study is declared reliable.

3.2.4 Normality Test

The normality test uses the *Kolmogorov – Smirnov* approach. By using a significant level of 0.05, if the p -value (*Sig*) is above a significant value of 0.05, it can be concluded that the data is normally distributed (Sugiyono, 2019). The following are the results of the normality test:

Table 5. Normality Test Results

<i>One-Sample Kolmogorov-Smirnov Test</i>		
<i>Unstandardized Residual</i>		
N		41
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	0,0000000

	<i>Std. Deviation</i>	1,37324764
<i>Most Extreme Differences</i>	<i>Absolute</i>	0,103
	<i>Positive</i>	0,091
	<i>Negative</i>	-0,103
<i>Test Statistic</i>		0,103
<i>Asymp. Sig. (2-tailed)</i>		.200 ^{c,d}
<i>a. Test distribution is Normal.</i>		
<i>b. Calculated from data.</i>		
<i>c. Lilliefors Significance Correction.</i>		
<i>d. This is a lower bound of the true significance.</i>		

Sumber: Data diolah SPSS, 2025

From the results of the normality test above, it can be concluded that the data in this study is distributed normally because it has an *Asymp value. Sig (2-tailed)* is greater than the probability of 0.05 ($0.200 > 0.05$).

3.2.5 Multicollinearity Test

The multicollinearity test can be performed by looking at *the value of tolerance* and *variance inflating factor* (VIF). If the *tolerance value* is > 0.10 and VIF is < 10 , then it can be interpreted that there is no multicollinearity (Sugiyono, 2019). The following are the results of the multicollinearity test:

Table 6. Multicollinearity Test Results

Coefficients ^a				
Model		Collinearity Statistics		Keterangan
		Tolerance	VIF	
1	Audit Internal (X1)	0,881	1,134	Tidak Terjadi
	Sistem Informasi Akuntansi (X2)	0,881	1,134	Multikolinearitas
a. <i>Dependent Variable:</i> Pengendalian Internal (Y)				

Sumber: Data diolah SPSS, 2025

From the results of the multicollinearity test above, it can be concluded that all independent variables in this study have a *tolerance value* of $0.881 > 0.10$ and a VIF value of $1.134 < 10$, so there are no symptoms of multicollinearity.

3.2.6 Heteroscedasticity Test

The heteroscedasticity test uses *the glycedasticity test*, if *the p-value* > 0.05 , then the residual value does not occur heteroscedasticity (Sugiyono, 2019). The following are the results of the heteroscedasticity test:

Table 7. Heteroscedasticity Test Results

Model		Sig.	Keterangan
1	Audit Internal (X1)	0,181	Tidak Terjadi
	Sistem Informasi Akuntansi (X2)	0,573	Heteroskedastisitas
a. <i>Dependent Variable:</i> Abs_Res			

Sumber: Data diolah SPSS, 2025

From the results of the heteroscedasticity test above, it can be concluded that the significance value (*Sig*) between the independent variable and *the residual absolute* > 0.05, then it can be concluded that there is no heteroscedasticity problem.

3.3 Multiple Linear Regression Analysis

$$Y = 4.310 + 0.514X1 + 0.285X2$$

Constant = 4.310

This means that if the internal audit variable and the accounting information system are assumed to be zero, then the internal control variable is valued at 4.310.

Coefficin X1 = 0.514

This means that if the internal audit increases by one unit, it will increase the internal control by 0.514 assuming the other variables are constant.

Coefficin X2 = 0.285

This means that if the accounting information system increases by one unit, it will increase internal control by 0.285 assuming that other variables are constant.

3.4 Uji t

The t-test aims to test the significance of the variables partially or individually by comparing the calculated t-value with the t-value of the table and looking at the probability number (*sig.*) with 0.05 (Sugiyono, 2019). T table = 2.024. The following are the results of the t-test:

Table 8. Test Results t

Coefficients^a			
Model	t	Sig.	Keterangan
1 (Constant)			
Audit Internal (X1)	3,574	0,001	H1 diterima
Sistem Informasi Akuntansi (X2)	4,586	0,000	H2 diterima
a. <i>Dependent Variable:</i> Pengendalian Internal (Y)			

Sumber: Data diolah SPSS, 2025

- a. The results of the t-test on the internal audit variable showed a calculated t-value of 3.574 > a table of 2.024 and a sig value. $0.001 < 0.05$. This means that internal audit has an effect on internal control. So H1 in this study was accepted.
- b. The results of the t-test on the variable of the accounting information system showed a calculated t value of 4.586 > t of the table 2.024 and a value of sig. $0.000 < 0.05$. This means that the accounting information system has an effect on internal control. So H2 in this study was accepted.

3.5 Coefficient of Determination Test (R²)

The determination coefficient (R²) test aims to find out how much of the independent variable used in this study is able to explain the dependent variable. (Sugiyono, 2019). The following are the results of the determination coefficient test:

Table 9. Determination Coefficient Test Results (R²)

<i>Model Summary^b</i>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.757 ^a	0,574	0,551	1,409
a. Predictors: (Constant), Sistem Informasi Akuntansi (X2), Audit Internal (X1)				

Sumber: Data diolah SPSS, 2025

From the results of the determination coefficient (R²) test above, it can be concluded that the R Square value is 0.574 which means that the internal control variable can be explained by the internal audit variable and the accounting information system of 57.4%, while the remaining 42.6% can be explained by other variables outside the model being studied.

3.6 Discussion

3.6.1 The Effect of Internal Audit on Internal Control

The results of this study show that internal audit (X1) has a significant influence on internal control (Y). Thus, the first hypothesis (H1) in this study is accepted. Based on the analysis of the involvement of 41 respondents, the majority gave responses that tended to agree, especially to the indicator of independence in the implementation of internal audits. This indicates that an independent and objective internal audit can strengthen the internal control system at Fox Hotel Pekanbaru. The results of this study support Agency Theory, which explains that internal audits can assist auditors in

understanding the conflicts of interest that occur between agents (management) and principals (company owners). In addition, internal audits also play a role in developing an effective control system, as well as ensuring compliance with policies, plans, and procedures that have been set by management (Fitriani et al., 2024). The results of this study are in line with the research of Hassanudin et al. (2024); Satria and Mayasari (2024); Setiani and Febriyanti (2021) stated that internal audit has an effect on internal control.

3.6.2 The Influence of Accounting Information Systems on Internal Control

The results of this study show that the accounting information system (X2) has a significant influence on internal control (Y). Thus, the second hypothesis (H2) in this study is accepted. Based on an analysis of responses from 41 respondents, the majority of respondents gave answers that tended to agree, especially on communication network indicators. This shows that an accounting information system supported by a good communication network is able to increase the effectiveness of internal control at Fox Hotel Pekanbaru. The results of this study support the Agency Theory, where agents and principals have separate duties and responsibilities to limit ownership with management, where financial information produced by an organization or company is used by management as a basis for decision-making (Asysyifa et al., 2024). The results of this study are in line with the research of Rachman and Marselly (2023); Mustofa et al. (2022); Selviani and Siregar (2021) stated that accounting information systems have an effect on internal control.

4. CONCLUSIONS AND SUGGESTIONS

Based on the results of the study, it can be concluded that internal audit and accounting information systems significantly affect the effectiveness of internal control at Fox Hotel Pekanbaru with a contribution of 57.4%. These findings confirm that both variables are important factors in building a strong internal control system in the hospitality industry. However, this study has several limitations, including: (1) the scope of research is limited to one hotel so that the results cannot necessarily be generalized to the hotel industry as a whole, (2) the use of quantitative methods alone without qualitative deepening that can reveal non-technical aspects, and (3) there are still 42.6% of other factors that have not been identified in this research model.

For further research, it is recommended to: (1) expand the research sample by involving more hotels to improve the external validity of the findings, (2) add other variables that have the potential to influence internal controls such as employee performance, organizational culture, or managerial leadership quality, and (3) use a mixed-methods approach that combines quantitative analysis with in-depth interviews to gain a more holistic understanding about the dynamics of internal control in the hospitality industry. The development of a more comprehensive research model is expected to make a more significant contribution to both the development of management science and business practice in the hospitality industry.

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