Quality of Financial Statements: The Impact of Accounting Information Systems and Internal Control Systems

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***ABSTRACT**: This study aims to analyze the Quality of Financial Statements: The Impact of Accounting Information Systems and Internal Control Systems. This study uses a descriptive method with a quantitative approach. The data source tested in this study is primary data from questionnaires distributed to employees of LAZNAS Yatim Mandiri using a Likert scale. The population in this study were all staff employees in the finance and administration of Laznas Yatim Mandiri. The sampling technique in this study was total sampling, where the number of samples was the same as the population. The data analysis techniques used to test the hypothesis are descriptive analysis, classical assumption test, and regression test. The results showed that the Accounting Information System had no partial effect on the quality of the financial statements of the national amil zakat institution Yatim Mandiri, as evidenced by the results of the data test that count (1.076) > table (0.361). The internal control system researchers have analyzed states that there is no influence on the quality of financial reports at the independent orphaned laziness. This can be proven by the test results on the count (1.336) table (0.361). Based on the results of the F test obtained 1.281 with a significant level of 0.294 (more than 0.05). The statistical test results show that the independent variables do not influence the quality of financial statements at the national Amil Zakat institution orphaned independently.*

***Keywords:** Accounting Information System, Internal Control, Quality of Financial Statements*

1. INTRODUCTION

The quality of financial reports in Indonesia today has proliferated due to the influence of technology; the development of companies today is also largely determined by the ability to compete (Mahendri & Irwandi, 2016). To maintain and anticipate high competition, the company needs an information system that can create and produce information for internal and external parties (Roberts et al., 2012). The development of information systems is very influential for accounting because it is essential for every company or organization (Huynh, 2021). Information technology in the application of information systems greatly influences financial performance (Wang et al., 2018). Accounting information systems play a vital role for companies in terms of the effectiveness of planning, controlling, analyzing, decision-making, and presenting financial reports, so it can be said that accounting information systems are beneficial for the quality of financial performance and management performance, which in turn will show how the company's overall performance (Hashem & Alqatamin, 2021).

The internal control system also relates to the quality of financial statements. In 2008, the government issued regulation number 60 2008 concerning the government's internal control system. The government regulation states that the purpose of SPIP is to provide sufficient assurance for the effectiveness and efficiency of the objectives of state administration and the reliability of financial statements, maintain state assets, and comply with laws and regulations. The issue of government internal control systems has recently received considerable attention. The highest financial auditing agency, as an

external auditor, constantly tests the strength of this SPI in every examination to determine the scope of testing to be carried out.

Internal control guides, supervises and measures organizational resources, vital in preventing and detecting fraud (Sudirman et al., 2021). At the organizational level, internal control objectives are related to the reliability of financial reporting, timely feedback on achieving operational and strategic goals, and compliance with applicable laws (Rubino & Vitolla, 2014). This is reinforced by research conducted by Salameh (2018) and colleagues (2019), which shows that the internal control system significantly positively affects the quality of financial statements. The results of this study indicate that the higher the application of SPI, the greater the effect on the quality of financial statements.

Another supporting factor for the quality of financial statements is the accounting information system, producing financial reports based on sound input, good processes, and sound output processes (Assyarofi & Ifada, 2024). Accounting information systems play a vital role for companies in terms of the effectiveness of planning, controlling, analyzing, decision making and presenting financial reports, so it can be said that accounting information systems are beneficial for the quality of financial performance and management performance, which in turn will show how the company's overall performance (Hla & Teru, 2015). This aligns with research conducted by Al-Dalabih (2018) and Majid et al. (2020), which state that accounting information systems positively influence the quality of financial statements.

The National Amil Zakat Institution (LAZNAS) Yatim Mandiri is a unit consisting of several regions with different characteristics and societies that can cause various problems and continue growing to cause various gaps. Therefore, all parties in society are obliged to handle this if there is no sound system. LAZNAS Yatim Mandiri is an organization that manages incoming finances when someone makes a donation, infaq, or other alms. So when talking about recording the financial statements of the institution, it must be by the indicators of the quality of financial statements and use the system that is already available by the institution; if not by the procedure, then the quality of financial statements will not be relevant and can be understood.

This was discussed when conducting an interview with one of the financial staff regarding the recording of financial reports. The institution already has a particular application to compile and record the expenditure and income of funds; the applications used are ODOO and SIM applications, but no one can access these applications. The application is beneficial in recording current financial reports, but if there is an error when entering data, the financial report will be wrong. This is a weak implementation of the system, both from the accounting information system and the internal control system, because the human ability of each person is different, so the intervention of the use of applications puts the quality of financial reports up and down.

Some of the research described has still produced differing opinions, so the authors are interested in conducting this research. This study differs from previous research in that it discusses the effect of accounting information systems on financial reports in sharia entities of the national amil zakat institution Yatim Mandiri. Previous research discussed the effect of accounting information systems on employee performance and management accounting, while this study used financial statement quality variables.

Another phenomenon at the National Amil Zakat Institution in preparing financial reports is that the company has recommended using the financial applications provided, namely the ODOO and SIM applications. However, some employees still do not comply with these rules, impacting the accounting information and internal control systems. Based on the background of the problems described, the researchers are interested in conducting research titled “The Influence of Accounting Information Systems and

Internal Control Systems on the Quality of the Financial Statements of LAZNAS Yatim Mandiri."

2. METHOD

This research uses a descriptive method with a quantitative approach, which focuses on the quality of financial statements: The impact of Accounting Information Systems and Internal Control Systems. The data source tested in this study is primary data from questionnaires distributed to employees of LAZNAS Yatim Mandiri using a Likert scale. In this study, the population was all staff employees in the field of finance and administration of Laznas Yatim Mandiri. The sampling technique in this study is total sampling, where the number of samples is the same as the population. The total sampling is taken because the population is less than 100. The data analysis techniques used to test the hypothesis are descriptive analysis, classical assumption test, and regression test.

Variable operationalization is needed to determine the dimensions, indicators, and scale of the variables involved in the study. To the research title, namely The Effect of Accounting Information Systems on Financial Reports, there are three research variables, namely:

Table 1 Operational Definition

Variable	Dimensions	Dimensions	Scale
Accounting Information System (X)	Hardware	• Computer specifications • knowledge • Operational knowledge	Likert
	Software	• Easy to understand • lighten • authority	Likert
	Brainware	• smoothly • appropriate • able	Likert
	Procedure	• easy • clear procedures • training	Likert
	Database	• authorized	Likert
		• safe • update	Likert
	Communication Network	• either • supportive • smoothly	Likert
Financial Statement Quality	Comprehensible	• aggregation and classification • reader skills	Likert
	Relevance	• provide certainty • useful for prediction and planning • useful for alternative selection and decision-making	Likert

Variable	Dimensions	Dimensions	Scale
		• as feedback	
	Reliability	• honest presentation • substance	Likert
		• outperforms the form pertimbangan sehat • neutral • completeness	
	Comparable	• consistent • disclosure	Likert

3. RESULT AND DISCUSSION

3.1 Result

3.1.1 Descriptive Test

Table 2 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_X1	30	16	25	20.60	2.443
TOTAL_X2	30	19	23	20.60	1.133
TOTAL_Y1	30	16	25	21.10	2.454
Valid N (listwise)	30				

Based on the table above, it can be seen that the minimum value of the accounting information system implementation variable (X1) is 16, and the maximum value is 25, with an average of 20.60 and a standard deviation of 2.443. The internal control system variable (X2) has a minimum value of 19 and a maximum value of 23, with an average of 20.60 and a standard deviation of 1.133. The variable quality of financial statements (Y) has a minimum value of 16 and a maximum value of 25, with an average of 21.10 and a standard deviation of 2.454.

3.1.2 Validity Test

The validity test compares the calculated r value or Pearson correlation value with the r table value. If r table count> r table (with sig 0.05), the question item is declared valid. So if the value of r count < r table (with sig 0.05), the question item is declared invalid. The results of the validity test can be seen in the following table:

Table 2 Results of Validity Test X1

		X1.1	X1.2	X1.3	X1.4	X1.5	TOTAL_X1
X1.1	Pearson Correlation	1	.056	.242	.052	.511**	.723**
	Sig. (2-tailed)		.768	.198	.784	.004	.000
	N	30	30	30	30	30	30
X1.2	Pearson Correlation	.056	1	.118	-.255	-.032	.421*
	Sig. (2-tailed)	.768		.535	.173	.865	.020
	N	30	30	30	30	30	30

X1.3	Pearson Correlation	.242	.118	1	.310	-.101	.519**
	Sig. (2-tailed)	.198	.535		.096	.597	.003
	N	30	30	30	30	30	30
X1.4	Pearson Correlation	.052	-.255	.310	1	.290	.417*
	Sig. (2-tailed)	.784	.173	.096		.120	.022
	N	30	30	30	30	30	30
X1.5	Pearson Correlation	.511**	-.032	-.101	.290	1	.610**
	Sig. (2-tailed)	.004	.865	.597	.120		.000
	N	30	30	30	30	30	30
TOTAL_X1	Pearson Correlation	.723**	.421*	.519**	.417*	.610**	1
	Sig. (2-tailed)	.000	.020	.003	.022	.000	
	N	30	30	30	30	30	30

Based on the validity results above, it states that Rhitung> table 0.361 Because r count (correlation coefficient value) on assessment components 1 to 5> r table, the decision using the significance level or α = 5%, the existing questionnaire is VALID.

Table 3 Results of Validity Test X2

		X2.1	X2.2	X2.3	X2.4	X2.5	TOTAL_X2
X2.1	Pearson Correlation	1	-.048	.306	.308	.022	.658**
	Sig. (2-tailed)		.801	.100	.098	.910	.000
	N	30	30	30	30	30	30
X2.2	Pearson Correlation	-.048	1	-.094	.082	.205	.406*
	Sig. (2-tailed)	.801		.621	.668	.277	.026
	N	30	30	30	30	30	30
X2.3	Pearson Correlation	.306	-.094	1	.017	-.021	.553**
	Sig. (2-tailed)	.100	.621		.930	.912	.002
	N	30	30	30	30	30	30
X2.4	Pearson Correlation	.308	.082	.017	1	.105	.487**
	Sig. (2-tailed)	.098	.668	.930		.582	.006
	N	30	30	30	30	30	30
X2.5	Pearson Correlation	.022	.205	-.021	.105	1	.469**

	Sig. (2-tailed)	.910	.277	.912	.582		.009
	N	30	30	30	30	30	30
TOTAL_X2	Pearson Correlation	.658**	.406*	.553**	.487**	.469**	1
	Sig. (2-tailed)	.000	.026	.002	.006	.009	
	N	30	30	30	30	30	30

Based on the validity results above, it states that Rhitung> table 0.361 Because r count (correlation coefficient value) on assessment components 1 to 5> r table, the decision using the significance level or α = 5%, the existing questionnaire is VALID.

Table 4 Results of Validity Test Y

		Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	TOTAL_Y1
Y1.1	Pearson Correlation	1	.365*	.111	.230	.184	.643**
	Sig. (2-tailed)		.047	.560	.222	.331	.000
	N	30	30	30	30	30	30
Y1.2	Pearson Correlation	.365*	1	.315	.288	-.161	.607**
	Sig. (2-tailed)	.047		.090	.123	.397	.000
	N	30	30	30	30	30	30
Y1.3	Pearson Correlation	.111	.315	1	.180	.284	.643**
	Sig. (2-tailed)	.560	.090		.342	.129	.000
	N	30	30	30	30	30	30
Y1.4	Pearson Correlation	.230	.288	.180	1	.107	.600**
	Sig. (2-tailed)	.222	.123	.342		.574	.000
	N	30	30	30	30	30	30
Y1.5	Pearson Correlation	.184	-.161	.284	.107	1	.473**
	Sig. (2-tailed)	.331	.397	.129	.574		.008
	N	30	30	30	30	30	30

TOTAL_Y1	Pearson Correlation	.643**	.607**	.643**	.600**	.473**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.008	
	N	30	30	30	30	30	30

Based on the validity results above, it states that Rhitung> table 0.361 Because r count (correlation coefficient value) on the assessment component (P) 1 to 9> r table, the decision is to use the significance level or α = 5%, the existing questionnaire is VALID.

3.1.3 Realibility Test

Furthermore, there is a reliability test. A questionnaire is declared reliable if someone's answer is consistent or stable over time. The reliability test for the variables in this study used Cronbach Alpha. The variables in this study can be categorized as reliable if the Cronbach Alpha value is more than 0.60.

Table 5 Results of the Reliability Test

Tabel 5 Hasil Uji RealibilitasVariabel	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
X1	.707	.735	5
X2	.674	.786	6
Y	.727	.768	5

3.1.4 Classical Assumption Test

a. Normality Test

The normality test on the regression model tests whether the residual value resulting from regression is usually distributed. A good regression model has a customarily distributed residual value. Several normality test methods, namely by looking at the data distribution on the average p-p plot graph of regression standardized residuals or with the One-Sample Kolmogorov Smirnov test. Data distribution will be said to be expected if it produces a residual value greater than 0.05.

Table 6 Normality Test Results

	Shapiro-Wilk		
	Statistic	Df	Sig.
TOTAL_X1	.964	30	.380
TOTAL_X2	.939	30	.088
TOTAL_Y1	.959	30	.294

The significance value of Total X1 in the Shapiro-Wilk test is 0.38 (p> 0.05), so the data is usually distributed based on the Shapiro-Wilk normality test. 2. The significance value of Total X2 in the Shapiro-Wilk test is 0.08 (p>0.05), so the data is

usually distributed based on the Shapiro-Wilk normality test. 3. The significance value of Total Y1 in the Shapiro-Wilk test is 0.294 (p>0.05), so the data is usually distributed based on the Shapiro-Wilk normality test.

b. Autocorrelation

The method used in this autocorrelation test is the Durbin-Watson test. The assumption that must be met in the regression model is that there is no autocorrelation.

Table 7 Autocorrelation Test Results

4	DL	DU	4-DU	4-DL
2.223	1.2837	1.5666	2.4334	2.7163

Based on the table above, du < DW < 4-du is 1.5666 < 2.223 < 2.4334. So, it can be concluded that there are no symptoms of autocorrelation.

c. Multicollinearity Test

The multicollinearity test tests whether the regression model found a correlation between independent variables. If the independent variables are correlated, then these variables are not orthogonal. Orthogonal variables are independent variables whose correlation value between fellow independent variables equals zero. In this study, using the regression equation, the value of the quality of financial statements is = f (accounting information system, internal control system).

Table 7 Multicollinearity Test Results

Model		Colinearity Statistics	
		TOLERANCE	VIF
1	TOTAL_X1	.976	1.024
	TOTAL _X2	.976	1.024

A regression model declared free of multicollinearity is if it has a tolerance value greater than 0.1 and a VIF value smaller than 10. The table shows that each independent variable has a tolerance value greater than 0.1 and a VIF value smaller than 10. Thus, in this model, there is no multicollinearity problem.

3.1.5 Multiple Linear Regression Analysis

Table 8 Multicollinearity Test Results

Model		Unstandardized Coefficient		Standardized Coefficient		Sig.
		B	Std. Error	Beta		
1	(Constant)	10.263	6.785		1.513	.142
	TOTAL_X1	.201	.187	.200	1.076	.291

	TOTAL_X2	.336	.251	.249	1.336	.193

Based on the results of the regression analysis, the regression model is obtained as follows:

$$Y = 10.263 + 0.201X1 + 0.336X2 + e$$

The constant value formed is 10.263. This shows that if the value of the accounting information system and internal control system is considered constant, the value of the quality of financial statements is 10.263. The accounting information system is the first independent variable used in this research model. From the testing stage, it is known that the accounting information system variable has a direction and slope regression coefficient of 0.201, which means that if it is assumed that the accounting information system increases by 1 unit and other variables are considered constant, the value of the quality of financial statements increases by 0.201. The second independent variable used in this research model is the internal control system. From the testing stage, it is known that the internal control system variable has a direction and regression coefficient slope of 0.336, which means that if it is assumed that the internal control system increases by 1 unit and other variables are considered constant, the value of the quality of financial statements increases by 0.336.

3.1.6 Coefficient of Determination

Table 9 Test Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. The error of the estimate
1	.294[a]	.087	.019	2.431

From the data analysis above, variable X (accounting information system and internal control system) does not affect variable Y (quality of financial statements) by 19%.

3.1.7 Hypothesis Test (t-Test)

Table 10 Hypothesis Test Results (t-Test)

Model		Unstandardized Coefficient		Standardized Coefficient		Sig.
		B	Std. Error	Beta		
1	(Constant)	10.263	6.785		1.513	.142
	TOTAL_X1	.201	.187	.200	1.076	.291
	TOTAL_X2	.336	.251	.249	1.336	.193

Based on the table above, the aim is to know the effect of the independent variable on the dependent variable, namely the Accounting Information system (X1), on the quality of financial reports (Y). It can be seen that count (1.076)> table (0.361) and a significant value> 0.05, namely 0.291, so Ho is accepted, and Ha is rejected. Ho reads that the accounting information system has no partial effect on the quality of financial statements. Internal Control System (X2) on the quality of financial statements (Y) It can be seen that count (1.336) table (0.361) and a significant value> 0.05, namely (0.193), so Ho is accepted, and Ha is rejected. Ho reads that the internal control system has no partial effect on the quality of financial statements.

3.1.8 F Test

The simultaneous or F test is a statistical test used to assess whether the regression test carried out has a significant effect. The regression test is significant if the calculated F value exceeds the F table, alternatively, by looking at the significance number. If the sig value is more significant than 0.05, then simultaneously or together, there is no influence of the independent variable on the dependent variable. Based on the SPSS test, the following results are obtained:

Table 11 Hypothesis Test Results (t-Test)

ANOVA[a]						
Modell		Sum of Squars	df	Mean Square	F	Sig.
1	Regression	15.141	2	7.570	1.281	.294[b]
	Residual	159.559	27	5.910		
	Total	174.700	29			

The F test obtained is 1.281, with a significance level of 0.294 (more than 0.05). The statistical test results show that the independent variables (the influence of the accounting information system and the internal control system) simultaneously or together do not significantly influence the quality of financial statements at the national amil zakat institution Yatim Mandiri.

3.2 Discussion

3.2.1 The Influence of Accounting Information Systems on the Quality of Financial Reports

Based on the results of hypothesis testing, variable X1 in the accounting information system has a significant value where the value of a is 0.05; it can be concluded that 0.291> 0.05, the significant value is greater than the value of a, and the count value is 1.076 <0.361 t table, so Ha is rejected, and Ho is accepted, namely, the accounting information system has no partial effect on earnings persistence on the quality of financial statements of Laznas Yatim Mandiri. Based on the above description, from the results of hypothesis testing, it is found that the accounting information system does not affect the quality of financial statements of the national amil zakat institution Yatim Mandiri Bandung. The results of this study are consistent with the research conducted by Ramadani et al. (2022). Accounting information systems have no significant effect on the quality of financial statements. In this study, the accounting information system does not affect the preparation of financial statements; based on the results, it can be illustrated that the National Amil Zakat Institution respondents have not fully implemented the accounting information system in preparing these financial statements.

The accounting information system at LAZNAS Yatim Mandiri Bandung has implemented the appropriate indicators of the accounting information system, namely hardware, software, people (Brainware), and procedures. However, the results obtained after being tested are not yet influential because the average respondent's achievement level for the accounting information system variable is in the excellent category. However, the institution with the accounting information system has been unable to expand its effectiveness fully. Things that allow the Accounting Information System not to affect the quality of financial reports because the use and operation of the Accounting Information System technology have not been maximized, and personal abilities affect the performance of accounting information systems such as how the educational background of employees which can later become a reference for the performance of accounting information systems. According to the theory (2023), an accounting information system is a system that processes data and transactions to produce information, which the national amil zakat institution Yatim Mandiri has not fully implemented the accounting information system. So, a sound accounting information system must be implemented to obtain the quality of financial statements through the ODOO application. If a sound system carries out the application of the information system, it will produce quality financial reports; even though it is known that the value of the SPSS output data is said to be good, the hypothesis h1 of this study is rejected, where the application of the accounting information system does not affect the quality of the financial statements of the national amil zakat institution orphans mandiri Bandung.

Lack of understanding and performance of employees and consumers because they have not been able to carry out tasks efficiently or effectively fully, and the results answer information needs, improve performance, and increase the efficiency and effectiveness of the Institute in doing their work (Mithas et al., 2011). Therefore, the Institute has not fully implemented the accounting information system. At the same time, the information system is a tool used to achieve the Institute's objectives in providing financial information as part of the management information system.

3.2.2 The Effect of Internal Control System on the Quality of Financial Statements

Based on the results of hypothesis testing, the Internal Control System has a significant value of 0.193, which is a value of 0.05; it can be concluded that 0.193> 0.05 significant value is more excellent than the value of a, and the count value is 1.336> table 0.361 so that Ha is rejected. Ho is accepted; namely, the internal control system has no partial effect on the quality of financial statements at Laznas Yatim Mandiri. The findings of this study show that the internal control system does not affect the quality of financial statements. This study's results align with research conducted by Atharrizka et al. (2021). These findings prove that the implementation of the system has not been appropriately used by the indicators listed, namely the control environment, risk assessment, control activities, information, and financial reports have an adverse impact.

Inconsistent or ineffective implementation results in the internal control system not significantly impacting the quality of financial statements. For example, if the control environment does not support a culture of compliance with procedures and policies, then existing controls may not function as intended. In addition, the institution may experience limitations regarding human resources or technology needed to implement the internal control system effectively. Lack of competence or adequate employee training could result in these indicators not significantly impacting the financial statements.

Misalignment could also be one reason these indicators may not contribute directly to improving the quality of financial statements (Lev, 2018). External factors such as regulatory changes, economic conditions, or rapidly changing technology can also affect the effectiveness of the internal control system (Mahadevan et al., 2016). If these indicators are not adapted or improved to deal with changes in the external environment, their effect on financial statement quality may be insignificant.

The internal control system is one factor determining the reliability of an entity's financial statements (Saleh & Andreani, 2022). Government regulation number 60 of 2008 explains that the government must trace the background of prospective employees in the recruitment process so that they are placed according to their respective fields and conduct training and coaching according to their fields. Human resources will do a good job if they are placed according to their field of education (Sukawati et al., 2020). In addition to appropriate placement, local governments must also provide training to improve the quality of these employees. Therefore, the internal control system in an entity must be adequate.

Based on the results of the descriptive analysis of the internal control system variable, it can be seen that 30 respondents were studied, and in general, the respondents' perceptions of the statement items on the internal control system variable (X2). This means that respondents give a relatively poor perception of the internal control system in the entity's work unit. Respondents generally realize the importance of an effective and efficient internal control system to produce quality financial statement information.

The current research shows that there is no influence between the internal control system and the quality of financial reports due to the ineffective performance of each employee. Indeed, this research is not in line with previous research conducted by proving the results of his research, namely that there is a positive relationship between the internal control system and the quality of financial statements, and this also has an impact on the financial performance of the financial institution. Therefore, increasing the implementation of the Internal Control System at LAZNAS Yatim Mandiri is necessary to ensure that all system components run effectively and efficiently. This is important to improve the quality of financial statements and provide more significant benefits to the organization.

The results of this study also support the stewardship theory of Donaldson and Davis (1991), which assumes that situations where management is not motivated by individual goals but rather aimed at targeting their main results for the benefit of the organization (Kluvers & Tippett, 2011). The authority of those who receive the mandate to control the resources in an organization. Although applying stewardship theory is based on trust, it still uses rules and controls (Schillemans & Bjurstrøm, 2020). The more adequate the rules and controls of an organization are, the better the organization's activities will be. Furthermore, the better the internal control system in a public organization, the better the quality of the financial statements. Thus, the results of this study can be used as a basis for applying stewardship in public sector organizations such as government.

3.2.3 The Influence of the Accounting Information System and Internal Control System on the Quality of Laznas Yatim Mandiri's Financial Reports

Based on the results of the Hypothesis Test, the simultaneous significant value of the Accounting Information System and the Internal Control System has a significant value of 0.294, which is a value of 0.05; it can be concluded that 1.281 <0.05 the significant value is more minor and Fhitung 1.281> Ftabel 3.35 so that Ha is accepted, namely, the Accounting Information System and the Internal Control System Simultaneously Affect the quality of Laznas Yatim Mandiri's financial statements.

Based on government regulation number 71 of 2010, financial statements are structured reports on financial position reports and transactions carried out for reporting entities. The quality of financial statements in a company is related to how much the information presented by the company can be helpful for users and how the company can make existing financial reports based on the ideal context and accounting guidelines and objectives. Qualitative quality financial statements are financial statements that contain information that meets the following criteria: reliable, relevant, comparable, and

understandable. Financial reports can be said to be good if the information contained in the financial statements can be understood, can answer the user's problem in deciding, free from misleading understanding and material errors, so that the financial statements can be compared to past periods (Cherny, 2014). In this study using the influence factor of the accounting information system and internal control system, which can be seen simultaneously, there is no significant influence between the influence of the accounting information system and the internal control system on the quality of financial statements at the national amil zakat institution yatim mandiri.

4. CONCLUSION

Accounting Information System has no partial effect on the quality of financial statements of the national Amil Zakat institution orphaned independently. This can be proven by the data test results that count (1.076) > table (0.361) and a significant value. 0.05 is 0.291, so Ho is accepted, and Ha is rejected. Therefore, the national amil zakat institution Yatim Mandiri has not fully used the accounting information system correctly, which will facilitate and accelerate the preparation of financial reports in the institution. The internal control system researchers have analyzed states that there is no influence on the quality of financial reports at the independent orphan laziness. This can be proven by the test results on the count (1.336), table (0.361), and the significant value. 0.05, namely (0.193), Ho is accepted, and Ha is rejected. The application of the applied theory must still use rules and controls. The more adequate the rules and controls of an organization are, the better the organization's activities will be. Furthermore, the better the internal control system in a public organization will make the resulting financial statements of higher quality. Based on the results of the F test, it was obtained at 1.281 with a significant level of 0.294 (more than 0.05). The statistical test results show that the independent variables (the influence of the accounting information system and the internal control system) simultaneously or together do not influence the quality of financial statements at the national Amil Zakat Institution Yatim Mandiri.

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