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THE EFFECT OF INTERNAL CONTROL SYSTEM ON THE MANAGEMENT AND ACCEPTANCE SYSTEM OF INDONESIA SMART PROGRAM (PIP) IN MAN 1 BOYOLALI 2020-2021

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Abstract: The purpose of this research was to determine the effect of the Internal Control System on the Management and Acceptance System for the Smart Indonesia Program (PIP) at MAN 1 Boyolali. The type of research uses quantitative methods. Data collection techniques using questionnaires. The data measurement scale with Likert scale. Data were analyzed using simple linear regression analysis with the help of SPSS program. The results of the coefficient of determination test show that 51.6% is influenced by the Implementation of the Internal Control System on PIP Management and Recipients, while the remaining 48.8% is influenced by other variables not included in this research model. Thus it can be concluded that the Internal Control System contributes to the Management and Receipt of PIP funds at MAN 1 Boyolali.

Keywords: *System, Internal Control, Management, Smart Indonesia Program (PIP).*

1. Introduction

In accordance with Presidential Instruction Number 7 of 2014 including the mandate regarding the Smart Indonesia Program (PIP) to the Ministry of Education and Culture to prepare Smart Indonesia Cards (KIP) and distribute Smart Indonesia Program (PIP) funds to students whose parents cannot afford their education.

A well-designed internal control system will be able to encourage the establishment of management policies. In addition, it also encourages the creation of operational efficiency, protects company assets from waste, fraud, and theft, and ensures the creation of accurate and reliable accounting data.

According to Mulyadi (2016) internal control includes organizational structure, authorization systems and recording procedures, healthy practices, and employees whose quality is in accordance with their responsibilities.

The organizational structure is a framework for dividing functional responsibilities into organizational units to carry out the company's main activities. Authority system and recording procedures that provide adequate protection of assets, liabilities, income and expenses. Every transaction within the company is only carried out under the authorization of the official who has the authority to approve the transaction. Therefore, a system has been created within the company that manages the allocation of authority to authorize the execution of each transaction.

Healthy practice in carrying out the duties and functions of each organizational unit. The use of the form to provide authorization must be numbered in print, so that the accountability

for the implementation of the transaction can be traced. Every transaction from beginning to end should not be carried out by one person, because every transaction carried out will have an internal check. So that the transactions that occur have implemented healthy practices.

Research conducted by Suryo Irawan (2016) states that the government's internal control system has a significant effect on fraud prevention. As for what distinguishes this research from previous research is the difference regarding the object of research, data analysis methods, and research objectives, where in previous studies used school objects using descriptive data analysis methods and the target was the management of BOS funds. Meanwhile, in this study, the research object was in the madrasah, the type of research was quantitative methods, while the research targets focused on the management and receipt of PIP funds.

Based on the background of the problem above, so that students can receive the Smart Indonesia Program Assistance (PIP) evenly, so that students can meet school needs because they get assistance from the government program. Regarding the management and acceptance of the Smart Indonesia Program [PIP] with the title "INFLUENCE OF THE INTERNAL CONTROL SYSTEM ON THE MANAGEMENT AND ACCEPTANCE OF THE INDONESIA PINTAR PROGRAM (PIP) CASE STUDY IN MAN 1 BOYOLALI".

2. Research Method

The type of data used in this study is quantitative data, namely the type of data that can be measured or calculated directly, in the form of information or explanations expressed in numbers or in the form of numbers. Quantitative data needed are all staff and teachers from the questionnaire.

The data used are primary data in this study as a data source, where primary data is data collected directly from the original source and not through intermediaries. Based on the availability of the data sought in the field, the implementation of primary data collection by conducting surveys, observations, and questionnaires to determine the role of the internal control system and the PIP accountability system in the agency.

3. Research and Discussion

3.1. Result

a. Descriptive Statistics Test

The descriptive statistics obtained from the research data in table 3 include the average (mean), standard deviation, maximum, and minimum values based on the variables, gender, respondent's age, and education. The following are descriptive statistics of each variable:

1) Gender of Respondent

Based on the data that has been collected, the data on the frequency distribution of the sexes of the respondents can be obtained in the following table:

Table 4.1
Gender Frequency Distribution

Gender	Amount	Precentage
Male	41	55,4%
Female	33	44,6%
Total	74	100%

Source: SPSS data processing results

Based on the table above, it is known that the respondents based on male sex are 41

respondents with a percentage (55.4%) and female sex are 33 respondents with a percentage (44.65%). Thus the composition of respondents in this study were mostly male respondents.

2) Respondent's Age

Based on the data that has been collected, the data on the age frequency distribution of the respondents can be obtained in the following table:

Table 3.2
Age Frequency Distribution

Gender	Amount	Precentage
21-35	24	32,4%
36-50	26	35,1%
>50	24	32,4%
Total	74	100%

Source: SPSS data processing results

Based on table 4.2 shows that the majority of respondents aged 36-50 years are 26 workers or 35.1%, aged between 21-35 years are 24 workers or 32.4% and aged over 50 years are 24 workers or 32, 4%. Thus, the composition of respondents in this study on average is mostly respondents with ages between 36-50 years.

3) Pendidikan Responden

Based on the data that has been collected, the data on the frequency distribution of respondents' education can be found in the following table:

Table 4.3
Education Frequency Distribution

Education	Amount	Precentage
Sarjana	65	87,8%
Diploma	2	2,7%
SLTA	7	9,5%
Total	74	100%

Source: SPSS data processing results

Based on the characteristics of education seen in table 4.3 above. For respondents with the majority of education as many as 65 workers or 87.8% with the latest bachelor's education. Respondents with the latest diploma education as many as 2 workers or 2.7% and respondents with high school education as many as 7 workers or 9.5%.\

b. Validity test

Questions are declared valid if the value of r_{count} > from r_{table} or p value < 0.05. In this study, the rtable for df = N-2 (74 - 2 = 72) and 5% alpha was obtained 0.229.

Organizational Structure Questionnaire Validity Test (X_1)

Table 3.4
Organizational Structure Questionnaire Validity Test (X_1)

Questionnaire	Pearson Correlation R Count	R Table	Significant Value	Description
X1.1	0,598	0,229	0,000	Valid
X1.2	0,752	0,229	0,000	Valid
X1.3	0,737	0,229	0,000	Valid
X1.4	0,763	0,229	0,000	Valid
X1.5	0,652	0,229	0,000	Valid

Source: SPSS data processing results

Based on table 4.2 above, it shows that all questionnaire items have an r_{count} > r table and p value < 0.05, meaning that all items from the Organizational Structure questionnaire are declared valid.

Test the Validity of the Authority System Questionnaire and Recording Procedure (X_2)

Table 3.5
Test the Validity of the Authority System Questionnaire and Recording Procedure (X_2)

Questionnaire	Pearson Correlation R Count	R Table	Significant Value	Description
X2.1	0,762	0,229	0,000	Valid
X2.2	0,668	0,229	0,000	Valid
X2.3	0,697	0,229	0,000	Valid
X2.4	0,675	0,229	0,000	Valid

Source: SPSS data processing results

Based on the table above, it shows that all questionnaire items have rcount > rtable and p value < 0.05, meaning that all items from the Authority System and Recording Procedure questionnaire are declared valid.

Healthy Practice Questionnaire Validity Test (X_3)

Tabel 3.6
Uji Validitas Kuesioner Praktik yang Sehat (X3)

Questionnaire	Pearson Correlation R Count	R Table	SignificantValue	Description
X3.1	0,623	0,229	0,000	Valid
X3.2	0,627	0,229	0,000	Valid
X3.3	0,700	0,229	0,000	Valid
X3.4	0,679	0,229	0,000	Valid
X3.5	0,696	0,229	0,000	Valid

Source: SPSS data processing results

Based on the table above, it shows that all questionnaire items have r_{count} > r_{table} and p value < 0.05, meaning that all items from the Authority System and Recording Procedure questionnaire are declared valid.

Healthy Practice Questionnaire Validity Test (X_3)

Tabel 3.7
Test the Validity of the PIP Management and Acceptance System Questionnaire (Y)

Questionnair	Pearson Correlation R Coun	R Table	Significant Value	Description
Y1	0,745	0,229	0,000	Valid
Y2	0,674	0,229	0,000	Valid
Y3	0,705	0,229	0,000	Valid
Y4	0,736	0,229	0,000	Valid
Y5	0,675	0,229	0,000	Valid

Source: SPSS data processing results

Based on the table above, it shows that all questionnaire items have a value of rcount > rtable and p value <0.05, meaning that all items from the PIP Management and Acceptance System questionnaire are declared valid.

c. Reliability test

The reliability test used in this study is Cronbach's alpha (α) a variable is said to be reliable if it has Cronbach's Alpha value greater than 0.6 (Ghozali, 2011).

Table 4.8
Reliability Test

Variable	Cronbach's Alpha	Parameter	Description
Organizational structure	0,741	0,6	Reliable
Authority System and Recording Procedure	0,651	0,6	Reliable
Healthy Practice	0,682	0,6	Reliable
PIP Management and Receipt System	0,750	0,6	Reliable

Source: SPSS data processing results

Based on the table above shows that all questionnaires have a Cronbach's Alpha coefficient value > 0.60, meaning that all questionnaires are declared reliable.

d. Classic Assumption Test Results

Classical assumption test is used to determine the condition of the data used in the study. This is done in order to obtain the right analytical model. The linear regression analysis model in this study requires assumption tests on the data, which include normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test (Ghozali, 2016:95).

1) Normality test

The normality test aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not. A good regression model is to have a normal or close to normal data distribution. The normality test in this study used the One Sample Kolmogorov Smirnov Test. The test results are as follows:

Table 3.9
One-Sample Kolmogorov-Smirnov Test

Kolmogorov-Smirnov . Normality Test	Unstandarize Residual
Nilai Kolmograv-Smirnow	0,093
Sig	0,185

Source: SPSS data processing results

Based on the table above, the significance probability value of the Kolmogorov-Smirnov test is 0.185 > 0.05, meaning that the residual data is normally distributed.

2) Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables or not. A good regression model should not have a correlation between the independent variables (independent). Multicollinearity test can be seen by using the VIF (Variance Inflaction Factor) and Tolerance test.

The results of the multicollinearity test are as follows:

Table 3.10
Multicollinearity Test Results

	Collinearity Statistics	
Model	**Tolerance**	**VIF**
(Constant)		
Organizational structure	0,675	1,482

Authority System and Recording Procedure	0,534	1,874
Healthy Practice	0,718	1,394

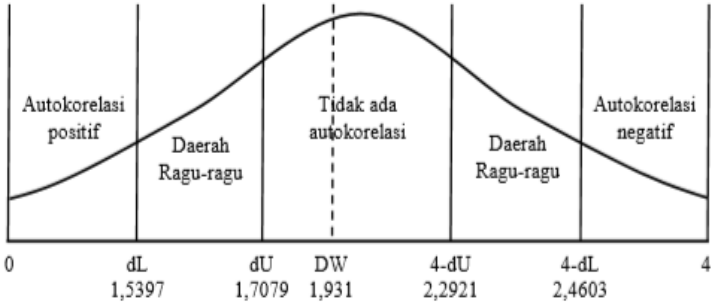
Source: SPSS data processing results

Based on table 4.10 above, it shows that each independent variable shows a Tolerance value < 0.10, as well as no independent variable that has a VIF value > 10. So it can be concluded that there is no multicollinearity between independent variables in the regression model.

3) Autocorrelation Test

Autocorrelation test was performed using the Durbin-Watson test (DW test). The criteria used are: If the DW value lies between du and 4-dU or dU < DW < 4-dU, it means that there is no autocorrelation. The results of the autocorrelation test are as follows:

Figure 3.3.
Autocorrelation Test Graph



The results of the Durbin-Watson test for 3 variables and the number of observations 74 obtained a dU value of 1.7079, so 4 – du = 4 – 1.7079 = 2.2921. While the dL value is 1.5397, so 4-dL = 4 – 1.5397 = 2.4603. Based on the results of the analysis, it can be seen that the DW value is 1.931, this value lies between dU to 4-dU, namely 1.7079 < 1.931 < 2.2921, meaning that there is no autocorrelation in the regression model.

4) Heteroscedasticity Test

If there is no certain pattern and it does not spread above or below zero on the y-axis, it can be concluded that there is no heteroscedasticity.

Based on Figure 4.4 above, the scatterplot graph above shows that the points spread randomly and are spread both above and below the number 0 on the Y axis. It can be concluded that the regression model analyzed does not occur heteroscedasticity.

3.2. Hypothesis Results

a. Multiple Linear Regression Analysis

Multiple linear regression analysis in this study was used to determine the extent of the relationship between organizational structure (X_1), authority system and recording procedures (X_2) and healthy practices (X_3) on the management system and acceptance of PIP (Y). The test results through the SPSS program can be seen in the following table:

Table 4.11
Multiple Linear Regression Analysis

Unstandardized Coefficients		
Model	B	Std. Error
(Constant)	1,079	2,370
Organizational structure	0,227	0,093
Authority System and Recording Procedure	0,472	0,153
Healthy Practice	0,370	0,112

Source: SPSS data processing results

Based on the table above, the following regression equation can be made:
$Y = 1{,}079 + 0{,}227X_1 + 0{,}472X_2 + 0{,}370X_3$

The explanation of the regression equation is:

1). The constant (absolute value Y) of 1.079 states that if the independent variable is considered constant, then the allocation of the PIP Management and Revenue System is 1.079
2). The regression coefficient of the Organizational Structure variable is positive (0.227). This means that every 1 unit increase in Organizational Structure will increase the PIP Management and Acceptance System by 0.227, assuming all other independent variables are zero.
3). The regression coefficient of the Authority System and Recording Procedure variable is positive (0.472). This means that every 1 unit increase in the Healthy Practice variable will increase the PIP Management and Acceptance System by 0.472, assuming all other independent variables are zero.
4). The regression coefficient for the Healthy Practice variable is positive (0.370). This means that every 1 unit increase in the Authority System and Recording Procedure will increase the PIP Management and Receipt System by 0.370, assuming all other independent variables are zero.

b. F Test (Simultaneous)

According to Sugiyono (2014), the F test aims to determine the effect of the independent variables simultaneously. The model can be called feasible if it has a Sig F value less than or equal to an alpha of 0.05.

The F test in this study was used to determine the effect of the organizational structure (X1), authority system and recording procedures (X2) and healthy practices (X3) together on the PIP Management and Acceptance system (Y). The results of the F test can be seen in the table below:

Table 4.12
F Test Results (Simultaneous)

Model	**F**	**Sig.**
Regression	26,948	0,000
Residual		
Total		

Source: SPSS data processing results

The results of the F statistic test in table 4.12 above to test the effect of Healthy Practices, Organizational Structure, Authority Systems and Recording Procedures with an F-count of 26.948 with a significant value of 0.000 this means a significance level of <5% (α = 0.05) and F -count of 26.948 > F-table of 2.73 which means that Healthy Practices, Organizational Structure, Authority System and Recording Procedures simultaneously affect the PIP Management and Acceptance System.

This shows that the first hypothesis (H1) in this study is accepted. Healthy simultaneously affects the PIP Management and Acceptance System variables.

c. t test

According to Sugiyono (2014) the t test is used to test the hypothesis of the relationship between two or more variables if there are controlled variables. The hypothesis is accepted if the value of sig < 0.05 and the regression coefficient is in line with the hypothesis.

Table 3.13
t test results

Model	**t**	**Sig.**
(Constant)	0,455	0,650
Organizational structure	2,443	0,017
Authority System and Recording Procedure	3,078	0,003
Healthy Practice	3,314	0,001

Source: SPSS data processing results

Partial test results can be seen in table 4.13 it can be concluded that:

1) Influence of Organizational Structure on PIP Management and Acceptance System.
   The results of the t-test for H2 obtained t-count results of 2.443 with a significant of 0.017. The significant value for Organizational Structure shows a value below the significant level of 5% (α = 0.05) and the t-count value is 2.443 > t-table is 1.993 meaning:
   The Organizational Structure states that it has an effect on the Management System and PIP Acceptance is accepted. H2 which states that the Organizational Structure affects the PIP Management and Acceptance System is accepted. So it can be stated that the Organizational Structure has a significant effect on the PIP Management and Acceptance System at Madrasah Aliyah Negeri 1 Boyolali in 2020 - 2021. The results of the t-test statistic for the Organizational Structure variable obtained a p value smaller than alpha (0.017 <0.05), meaning that Organizational Structure has a significant effect on Management and Acceptance Systems.
2) Effect of Authority System and Recording Procedure on PIP Management and Receipt System.
   The results of the t-test for H3 obtained t-count results of 3.078 with a significant of 0.003. The significant value for the Authority System and Recording Procedure shows a value above the significant level of 5% (α = 0.05) and the t-count value of 3.078 > t-table of 1.993 which means:
   Authority System and Recording Procedures affect the Management System and Acceptance of PIP is accepted. H3 which states that the Authority System and Recording Procedure have an effect on the PIP Management and Receipt System is

accepted. So it can be stated that the Authority System and Registration Procedures have a significant effect on the PIP Management and Acceptance System at Madrasah Aliyah Negeri 1 Boyolali in 2020-2021.

The statistical results of the t-test for the Authority System and Recording Procedure variable obtained a p value smaller than alpha (0.003 <0.05), meaning that the Authority System and Recording Procedure had a significant effect on the PIP Management and Acceptance System.

3) The Effect of Healthy Practices on PIP Management and Acceptance Systems The t-test results for H4 obtained t-count results of 3.314 with a significance of 0.001. The significant value for Healthy Practice shows a value below the significant level of 5% (α = 0.05) and the t-count value of 3.314 > t-table of 1.993 means:

Healthy Practices affect the Management System and Acceptance of PIP is accepted. H4 which states that Healthy Practices affect the PIP Management and Acceptance System is accepted. So it can be stated that Healthy Practices have a significant effect on the PIP Management and Acceptance System at Madrasah Aliyah Negeri 1 Boyolali in 2020-2021.

The results of the t-test statistic for the Healthy Practice variable obtained a p value smaller than alpha (0.001 < 0.05), meaning that Healthy Practices have a significant effect on the PIP Management and Acceptance System.

d. Coefficient of Determination

Table 4.14
Coefficient of Determination test results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,732[a]	0,536	0,516	1,309

Source: SPSS data processing results

Based on the analysis, the Adjusted R Square value is 0.516, meaning that the variables of Organizational Structure, Authority System and Recording Procedures, and Healthy Practices can affect the increase in PIP Management and Acceptance System variables by 51.6%, while the remaining 48.4% is influenced by other variables. not included in the research model

4. Conclusion

Based on the results of the discussion and data analysis that has been carried out, the following conclusions can be drawn:

a. The role of elements of organizational structure, authority systems and recording procedures, as well as healthy practices simultaneously affect the PIP Management and Acceptance System. This is evidenced by the results of the F test that the significance value is smaller than the 5% level (0.000 < 0.05) and the Fcount value is greater than the Ftable value (26.948 > 2.73) and the contribution of influence to the PIP Management and Acceptance System is 51, 6% while the remaining 48.4% is influenced by other factors not examined.

b. The role of elements of organizational structure affect the PIP Management and Acceptance System at Madrasah Aliyah Negeri 1 Boyolali. This is evidenced by the results of the t-test that the significance value is smaller than the 5% level (0.017 <0.05) and the t-count value is greater than the t-table value (2.443 > 1.993)

c. The role of the elements of the authority system and recording procedures affect the PIP Management and Acceptance System at Madrasah Aliyah Negeri 1 Boyolali. This is evidenced by the results of the study that the significance value is greater than the 5% level (0.003 < 0.05) and the t count is smaller than the t table value (3.078 > 1.993).
d. The role of elements of healthy practice affect the PIP Management and Acceptance System at Madrasah Aliyah Negeri 1 Boyolali. This is evidenced by the results of the t-test that the significance value is smaller than the 5% level (0.001 < 0.05) and the t-count value is greater than the t-table value (3.314 > 1.993).

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