INFORMATION SYSTEMS AND INTERNAL AUDIT IN STRENGTHENING THE FINANCIAL STATEMENTS OF THE MUHAMMADIYAH REGIONAL LEADERSHIP OF CIREBON REGENCY

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Abstract: In this era of globalization, every institution in Indonesia has financial records that have different reputations and needs. The performance of the institution can be measured and assessed through measured and estimated financial records, whose quality is revealed based on facts and not through engineering. Otherwise, it will result in less effective decision-making for users of financial records who do not have accounting capabilities. So that in a certain period of time it will have an impact on the institution. The purpose of the following study was to analyze the effect of implementing an accounting information system (AIS) and the role of internal audit on the quality of financial records in the Muhammadiyah regional leadership of Cirebon Regency. The following research is an associative-causal type using a population of 120 employees in the Muhammadiyah regional leadership of Cirebon Regency. The sample was determined using purposive sampling technique of 100 respondents including accounting, treasurer, operator, and general staff. Primary data in the form of questionnaires from respondents were processed using multiple linear regression analysis. The results obtained show that the quality of financial records is significantly influenced by the application of AIS and the role of internal audit partially. Therefore, the implementation of AIS and the role of internal audit have a significant influence on the quality of financial records.

Keywords: *accounting information system, internal audit, financial records, PDM Cirebon district*

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1. Introduction

In this era of globalization, every institution in Indonesia has financial records that have different reputations and needs. The quality of financial records has a vital role, one of which is to measure the performance of an institution, so that its contents cannot be fabricated and must be based on facts. If not, it will result in less effective decision making for users of financial records who do not have accounting capabilities. So that in a certain period of time it will have an impact on the institution (Febrita, 2019).

Other impacts that arise occur in the performance, operational activities, and income of the institution itself. Therefore, many institutions do not last long in carrying out their activities. This is a threat to the institution, a solution is needed to overcome this threat to improve the

quality of financial records, so that the information received is slow, precise, accurate, and easy to understand.

Proportionate and correct information about the financial position and economic performance of financial records is shown through the quality of financial reporting. The quality of the financial records is reflected by the results of the examination carried out regarding the provision of an opinion regarding the fairness of the financial information presented in the financial records. The statement is presented by a capable investigator in the financial records based on the alignment of financial accounting standards, adequacy of disclosures, effectiveness of internal control systems, and compliance with legislation. Referring to PP no 71 of 2010, financial records are assembled to prepare anchored information about the financial position and all transactions carried out by the reporting entity within one reporting period (Adrian, 2019).

Institutions need quality information to make good decisions for the institution, one of which is related to accounting and finance. This can be used to assist the institution in evaluating its operational activities based on the information received by financial records. In this case, in order to produce quality financial records, obtain data and information that is easy to understand, an accounting information system (AIS) is used (Almumtahanah, 2020).

AIS can make a difference regarding the quality of financial records, especially in managing and presenting data that produces precise and accurate information. Of course, it has benefits for the institution and is a way out for providing quality financial records needed by the institution. In order to be able to be used not only by the institution but also by others, the financial records must be managed and assembled in line with the needs. Therefore, an AIS is needed that is able to produce financial records that are suitable for the needs of the institution and outside parties.

The role of internal audit is also influential in producing quality financial records, of course, institutions need the role of internal audit to ensure the security of transactions, so that the data and information received are in accordance with the circumstances experienced by the institution. Therefore, decision makers can make a wise decision from the financial records received by the accountant and avoid possible irregularities.

Muhammadiyah Cirebon Regency is an Islamic organization in the field of da'wah through the education sector that has a variety of fixed assets in carrying out da'wah operations. These fixed assets are land, guesthouses, equipment, and ministry vehicles. The function of these assets has a significant influence for non-profit companies, where assets are directly related to the financial records of non-profit companies, namely profit and loss records and balance sheets. Institutions need to ensure the accuracy of fixed asset accounting processing to facilitate the presentation of quality financial reports.

Some of these problems include: differences in financial records from those received by regional leaders with financial records made by business charities; information is not actual; there are differences between deposits and receipts; non-standardized report formats; presentation of receivable data that does not match the actual value of receivables and uncollectible receivables; information discrepancies with the situation in the field; financial records from business charities that must be corrected; and incomplete financial record data from the SIMKATMUH application. Some of these problems have a negative impact on the Muhammadiyah regional leadership and business charities, such as the difference in revenue and deposit differences from 2019 to 2021. In 2019, there was a revenue of IDR 6,685,450,000 with a deposit of IDR 6,602,300,000. While in 2020 there was revenue of Rp.6,495,550,000

and deposits of Rp.6,404,000,000, while in 2021 there was revenue of Rp.6,575,500,000 and a deposit value of Rp.6,489,950,000. The data can be examined more fully in Figure 1 below:
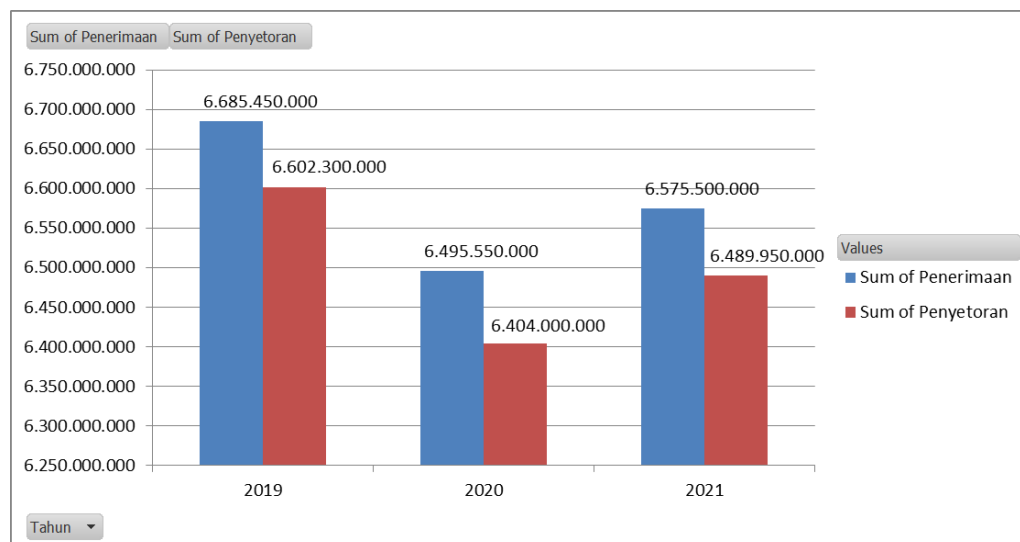

Figure 1: Graph of Difference in Deposits and Receipts

The lack of quality information in the financial records of the Muhammadiyah regional leadership of Cirebon Regency is influenced by several factors. First, the lack of maximum utilization of information technology in the preparation of financial records, which can facilitate the processing and posting of data so as to produce quality information. In this case, the Muhammadiyah regional leadership of Cirebon Regency has implemented an Accounting Information System (AIS) to facilitate financial management.

The second factor is the role of internal audit carried out by the Muhammadiyah regional leadership of Cirebon Regency. The role of internal audit in the implementation of financial record checks carried out by internal auditors is carried out by supervising and reviewing the series of financial records. The review is intended to ensure the accuracy, reliability, and validity of the information presented in the financial records before being submitted to the leadership.

In line with research, several researchers such as Gusherinsya (2020), Reyes (2021), and Suherman (2020) used AIS usage satisfaction as a measure of AIS performance success in the quality of financial records, as well as the success of the internal audit role in the quality of financial records. Based on this research, there is a positive relationship between the role of AIS and internal audit on the quality of financial records.

Previous research results from Patra (2015) explained that there is a positive correlation between the application of AIS and the quality of financial records. However, the results of research by Saputra (2015) and Tarigan (2021) show that the application of AIS has no effect on the quality of financial records. These results show evidence of inconsistencies, so it is important to carry out further research regarding the impact of AIS application and internal audit.

The results of previous research Saputra (2015)prove that there is a positive correlation between the role of internal audit and the quality of financial records. However, Tarigan (2021) proves that the role of internal audit has no effect on financial records.

The inconsistencies shown in some previous research results are the reason why further research is needed related to the role of internal audit on the quality of financial records. Several other studies such as Erfiansyah (2018), Chairina (2019) provide satisfaction results as a measure of success between the role of AIS and internal audit and the quality of financial records, with a positive correlation shown with the quality of financial records.

Based on the background explanation, the shortcomings and weaknesses of the quality of financial records can be identified, including: (1) The emergence of differences between deposits and receipts due to the bad debt system that seems to be received and then paid; (2) Financial records data processing that has not fully used the SIMKATMUH application; (3) Uncommon financial information formats, data mismatches with conditions in the field, and there are still many corrections to financial records from charities owned by Muhammadiyah regional leaders.

2. Literature Reviews

The use of AIS in an institution is one thing that can be done in order to produce good quality financial records. AIS is a set of human resources related to certain intentions. So that the use of AIS can run in accordance with the objectives, there are many factors that must be considered to compile AIS (Ulfa, 2018).

Based on Daud and Windana (2014), there are several tips that can be used to compile AIS, including: (A) A SIA that is made must adhere to the principle of speed. This means that SIA must be able to collect information needs in an agile, timely, and good quality manner. (B) MIS must adhere to the principle of security. This means that the SIA needs to provide a sense of security for institutional assets and local assets. (C) SIA must adhere to economic principles. In other words, SIA must be made as efficient as possible so that it is relatively cheap.

Susanto explained that SIA is defined as an integrated arrangement of subsystems that are interrelated both physically and non-physically and run simultaneously as a transactional data manager related to financial matters. On the other hand, Widjanto explains that AIS is a tightly coordinated recording of reports, computerized tools, telecommunications tools, actors, and records programmed to manage financial data into financial information management needs (Ulfa, 2018).

Internal audit is an assessment of financial records, accounting records, and compliance with corporate governance policies carried out by the company's internal audit component in relation to compliance with government regulations or provisions of professional associations (Agoes 2012). Meanwhile, according to Bastian (2014), internal audit is a managerial surveillance that functions to measure and assess the control system which aims to support all members of management in managing accountability effectively by supplying analysis, assessment, recommendations, and comments related to the review of activities. Meanwhile, Johl et al (2013) explain that the role of internal audit specifically has an important influence in reviewing the financial reporting process which is oriented towards improving its quality.

The internal control system is implemented comprehensively both in the scope of central and local government, including: (a) management area; (b) risk assessment; (c) management activities; (d) information and communication; (e) internal audit supervision. The purpose of the management area is that the leader of an institution must create and maintain a management area in order to create a positive attitude and encourage the entry of the internal management system into the work area through: 1) strengthening credibility and ethical values; 2) Ability to Commit; 3) Healthy institutions; 4) Determination of organizational structure based on needs;

5) accuracy of mandate authority and responsibility; 6) formulation and implementation of healthy programs related to human resource development; 7) Effective internal control tools; and 8) cooperation with related institutions. Risk assessment is intended to identify and analyze the risk of a target and target at the activity level based on laws and regulations. Then what is meant by control activities is the obligation of the leadership in carrying out administrative activities which depends on the barometer, complexity, nature of the task, and the role of related agencies. The executor of management activities must at least have characteristics including; 1) Prioritizing control activities over main activities; 2) Linking control to the risk assessment process; 3) Establish procedures and policies in writing; 4) carry out procedures in accordance with the SOP; and 5) periodically evaluate management activities to match estimates. Meanwhile, the purpose of information and communication is the need for leaders to identify, record, and communicate information using a format and in a timely manner. Finally, internal audit oversight is conducted by leaders through continuous monitoring, individual assessments, and follow-up on recommendations from reviews. Continuous supervision is carried out through constant management activities, monitoring, benchmarking, coordination, and other activities in carrying out tasks.

Based on the explanation above, it can be concluded that the role of internal audit must be carried out in making financial records in order to create the right and reliable quality of financial records, and avoid transaction violations in order to make good decisions.
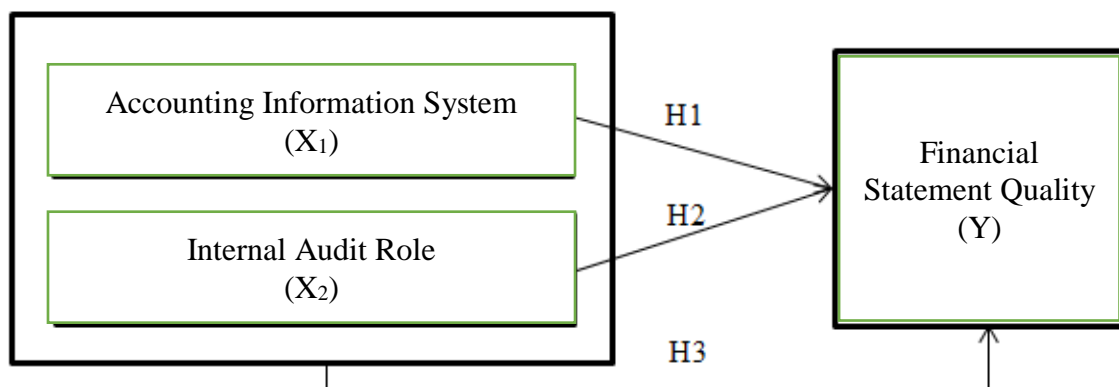

Figure 2. Thinking Framework

The independent variable used in this research is the effect of AIS implementation and the role of internal audit, while the quality of financial records is the dependent variable. The multiple linear regression analysis test is used as a data analysis technique to find conclusions whether the application of AIS and the role of internal audit affect the quality of financial records in the Muhammadiyah regional leadership of Cirebon Regency.

In line with Ulfa's research (2018) with the title "The Effect of Accounting Information Systems, Internal Control Systems, Information Technology Utilization and Human Resource Competencies on the quality of financial records in the Medan City SKPD" getting the results that SIA has a significant influence on the quality of financial records in the Medan City SKPD. Meanwhile, in Almumtahanah's research (2020) with the title "The Effect of Accounting Information System Implementation on the quality of financial records, proves that variable X (application of AIS) has a significant effect on variable Y (quality of financial records). Then in Reyes's research (2021) with the title "The Effect of Accounting Information System

Utilization on the quality of Company financial records", showing the results of the utilization of AIS has a significant effect on the quality of company financial records.

Referring to Sugiyono, a hypothesis is a temporary conjecture on the formulation of a research subject (in the form of a question). Hypotheses are called temporary because they are only based on anchored theory and data collection.

Based on these problems, the formulation of the hypothesis can be written, among others:

H_1 : It is suspected that the implementation of AIS (X_1) has an influence on the quality of financial records (Y).

H_2 : There are allegations that the role of internal audit (X_2) has an influence on the quality of financial records (Y)

H_3 : There is a suspicion that the implementation of AIS (X_1) and the role of internal audit (X_2) have an influence on the quality of financial records (Y).

3. Research Methods

In this study, the research was directly conducted in an organization of the Muhammadiyah regional leadership of Cirebon Regency, which has several assemblies and other institutions in it. Some of these assemblies and institutions include: tarjih; tajdid; and tabligh assemblies; library and information; primary and secondary education; cadre education; general health, social, economic, waqf, legal and human rights advisors; community empowerment; and environmental assemblies. While the business charities that are held and monitored directly include Muhammadiyah Kedawung Vocational School, Muhammadiyah Kedawung High School, Muhammadiyah 2 Cirebon Junior High School, Muhammadiyah Pharmacy Vocational School, Muhammadiyah 2 Pharmacy Vocational School, Budi Tresna Muhammadiyah Vocational School, Muhammadiyah Shop, Baitul Tanwil Muhammadiyah, and Suara Muhammadiyah. Researchers took data directly to the research site at the Muhammadiyah regional leadership along with the assemblies and institutions and Muhammadiyah business charities with the permission given by the institution on the research request from the Muhammadiyah University of Cirebon.

Table 1. Respondent Characteristics

No	Criteria	Number (people)	Percentage (%)
1	Gender:		
	Male	67	67%
	Female	33	33%
	Total	**100**	**100%**
2	Education:		
	SMA / SMK	39	39%
	D3	2	2%
	S1	51	51%
	S2	8	8%
	Total	**100**	**100%**
3	Length of service (years):		
	1-5	36	36%
	6-10	31	31%
	11-20	27	27%
	> 20	6	6%
	Total	**100**	**100%**

Source: processed research data, SPPS V.25 2022

Referring to Sugiyono (2017) the scientific way to obtain data that has specific purposes and uses is called the research method. The research method used in this research is quantitative with an associative-causal approach in which if the dependent variable is influenced by certain independent variables, it can be explained that variable X causes variable Y. In this study using variable X1 in the form of AIS implementation, then variable X2 in the form of the role of internal audit, and variable Y in the form of quality financial records.

Referring to Suryani (2015) what is meant by population is a group, object, or event that has specific characteristics and is used in research. The population used in this study amounted to 120 respondents, all of whom were employees of the Cirebon Regency Muhammadiyah Regional Leadership consisting of 11 assemblies and institutions, as well as 9 business charities.

The sample, which is also explained by Sugiyono, has the following definition: "The sample is part of the number and characteristics possessed by the population". If the population is large and the researcher is not likely to observe the entire population due to limited budget, energy, and time, then a sample of the population can be used. However, the sample used by the researcher must be able to represent the entire population (Sugiyono, 2011). The sample of this study was obtained using purposive sampling, which is a technique of determining the sample using certain reasons (Sugiyono, 2016). The samples used in this study include accounting employees, treasurers, operators, and general employees with a minimum of 5 people to a total of 100 respondents.

This study uses primary data, which is defined as data collected by researchers during research (Lubis, 2012). The primary data was collected using an instrument in the form of a questionnaire / questionnaire. The questionnaires were distributed by researchers to employees of the accounting department, treasurer, operator and general staff. Then the respondents were given one week to complete the questionnaire and then returned to the researcher. For the record, questionnaires that are not submitted during this period will be declared not returned.

The data analysis technique used in this research is descriptive statistics. This technique is used to provide visualization of the data examined through maximum, minimum, average, and standard deviation values.

For the record, so that the data analyzed can be trusted, data accuracy is needed using a validity test. As stated by Azwar quoted by Ulfa (2018): "validity shows how far the accuracy and accuracy of a measuring instrument in performing its measuring function". Therefore, the accuracy of the process is the determining factor of whether or not a research data is valid, so that the measuring scale is called valid if the things that are calculated are in sync with the things that should be calculated. A variable is said to have good validity if: a. The load t value has a factor greater than the critical value (> 1.96 or > 2), b. Has a standard factor load ≥ 0.7 c. Has a factor loading ≥ 0.5 (significant) (Yamin and Kurniawan (2009).
The coefficient of the relationship between the application of AIS (X1), the role of internal audit (X2), and the quality of financial records (Y) is formulated as follows:

$Y = a + b1\ X1 + b2\ X2 + e.$

Description:
Y = quality of financial records (variable getting influence)
X_1 = AIS implementation (variable that affects)
X_2 = Net Profit Margin (variable that affects)
a = regression coefficient
e = confounding error

1) Partial test (t test)

Partial tests are carried out in order to see how far the independent variable (X) partially affects the dependent variable (Y). Then the hypothesis will be tested using a significance level of 55 0.05 ($\alpha = 5\%$) or a confidence level of 0.95 which:

(A) if the significance value > 0.05 then the hypothesis is rejected (regression coefficient is not significant). This means that the independent variable does not have a significant effect on the dependent variable partially.

(B) if the significance value <0.05 then the hypothesis is accepted (regression coefficient is significant). This means that partially the independent variable has a significant effect on the dependent variable.

2) F test (simultaneous test)

The F test is used in order to observe the simultaneous influence of the independent variables on the dependent variable. How to do the F test according to Ghozali (2016: 96) are:

(A) if Fcount < Ftable, then H0 is accepted but Ha is rejected with a significance value> 0.05

(B) if Fcount> than ftabel, then H0 is rejected but Ha is accepted with a significance value <0.05

3) Coefficient test

The coefficient of determination (R^2) is used to measure the extent of the model's capability to manifest variations in a dependent variable (Ghozali, 2017) using a coefficient value of 0 and 1. If the R2 coefficient is small, then the capability of the independent variable in manifesting variations in the dependent variable is limited. However, if the R^2 value is close to 1, the independent variable provides the overall threshold of information needed to project the variation in the dependent variable. Meanwhile, R^2 is used to measure the degree of correlation of each variable X to variable Y partially.

4. Result and Discussion

4.1. Result

Based on the processing of 100 questionnaires, a general description of the respondents was obtained, including gender, education level, and length of work. It was found that 67 respondents were male, and the remaining 33 were female. Referring to this number, it was also obtained that 39% had a high school / vocational high school education background, 2% diploma, 51% undergraduate, then 8% postgraduate. This means that most respondents have a higher education background and have the ability to understand and be competent to answer the questionnaire. Other data in the form of length of service is obtained as many as 36% are employees with a work period of 1 to 5 years, 31% have a work period of 6 to 10 years, 27% have a work period of 11-20 years, and 6% have worked for more than 20 years. This means that many respondents have more than 5 years of service, so they have relatively high work experience. These data can be examined in table 2 below:

Used to determine the magnitude of the relationship between the application of accounting information systems (X1), the role of internal audit (X1) and the quality of financial statements (Y), which is stated by Sugiyono (2013).

Table 2. Multiple Linear Regression Analysis Results

Coefficients^a							
	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1 (Constant)	5,990	2,175		2,754	0,007		
Total_X1	0,375	0,095	0,340	3,933	0,000	0,498	2,007
Total_X2	0,512	0,085	0,521	6,021	0,000	0,498	2,007
a. Dependent Variable: Total_Y							

Source: processed research data, SPPS V.25 2022

Based on table IV-11, it can be observed that the multiple linear regression equation is:

Y = 5.990 + 0.375X1 + 0.512X2 + e

Then it can be explained:

a) The constant (a) = 5.990 shows a fixed value, where if the value of the independent variable is equal to zero, the variable Y (quality of financial records) is equal to 5.990.

b) The coefficient $(b_1)X_1 = 0.375$ indicates that the AIS implementation variable (X_1) has a positive relationship to the quality of financial records (Y).

c) The coefficient $(b_2)X_2 = 0.512$ indicates that the internal audit role variable (X_2) has a positive correlation with the quality of financial records (Y).

d) Partial test is intended to observe the extent to which the independent variable (X) affects the dependent variable (Y) partially. The hypothesis is tested using a significance level of 55 0.05 ($\alpha = 5\%$) or a confidence level of 0.95. if the significance value is <0.05 or t_{count}> ttable, it means that variable X has an effect on variable Y (and vice versa).

t_{tabel} = t (a/2: n-k-1) = t (0.025: 100-2-1) = t (0.025: 97) = 1.984

Table 3. Partial Test Results (t Test)

Coefficients^a							
	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	5,990	2,175		2,754	0,007		
Total_X1	0,375	0,095	0,340	3,933	0,000	0,498	2,007
Total_X2	0,512	0,085	0,521	6,021	0,000	0,498	2,007
a. Dependent Variable: Total_Y							

Source: processed research data, SPPS V.25 2022

Based on table IV-12, it can be explained that:

1) In the AIS application variable (X_1) there is a significant value of 0.000 which is smaller than 0.05 and the t_{count} value is 3.933> 1.984, meaning that the application of AIS has an influence on the quality of financial records partially.

2) In the internal audit role variable (X_2), there is a significant value of 0.000 which is smaller than 0.05 and a t_{count} value of 6.021> 1.984, which means that the role of internal audit has an influence on the quality of financial records partially.

The F test is conducted to examine the extent to which the independent variables have a simultaneous influence on the dependent variable. The hypothesis is tested by calculating the F_{count}, where if $f_{count} < f_{tabel}$ then H0 is accepted and Ha is rejected using a significant value of more than 0.05. However, if $f_{count} > f_{table}$ then H_0 is rejected and Ha is accepted using a significant value < 0.05 (Ghozalli, 2016).

$F_{Table} = F (k: n-k) = F (2: 100-2) = F (2: 98) = 3.089$

Table 4. F Test Results (Simultaneous Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1021,974	2	510,987	85,566	,000[b]
	Residual	579,266	97	5,972		
	Total	1601,240	99			
a. Dependent Variable: mutu catatan finansial						
b. Predictors: (Constant), Peran audit internal, Penerapan Sistem Informasi Akuntansi						

ANOVA[a] (table header)

Source: processed research data, SPPS V.25 2022

Based on table IV-13, it can be observed that sig 0.000 is smaller than 0.05 and the Fhitung value is 85.566 > 3.089 so it can be concluded that the application of AIS (X_1) and the role of internal audit (X_2) have a significant effect on the quality of financial records (Y) simultaneously.

The coefficient of determination (R^2) test is used to measure the extent to which the model's ability to manifest variations in the dependent variable (Ghozali, 2017). Meanwhile, a value closer to one means that the independent variables are able to include almost all the information needed to project variations in the dependent variable. The determinant value (R^2) is used to measure the degree of correlation between variable (X) and variable (Y) partially.

Table 5. Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	(799).	0,638	0,631	2,444
a. Predictors: (Constant), Peran audit internal, Penerapan Sistem Informasi Akuntansi				

Model Summary (table header)

Source: processed research data, SPPS V.25 2022

Based on table IV-14, it can be observed that the R square value is 0.638 or 63.8%, which shows that the application of AIS (X_1) simultaneously affects the quality of financial records by 63.8% and the remaining 37.2% is influenced by other variables.

4.2. Discussion
Effect of AIS Implementation on the Quality of Financial Records

The results of the t test (partial) show that the t_{count} value of the AIS application is 3.933 > t_{table} 1.984 and the significance is 0.000. This shows that H0 is partially rejected because the significant level value of 0.000 is smaller than 0.05. That way, Hypothesis 1 is accepted so

that the application of AIS has a significant effect on the quality of financial records in the Muhammadiyah regional leadership of Cirebon Regency. This is in line with Widjanto's (2010) statement that "accounting information systems are tightly coordinated records of records, equipment including computers and equipment, communication tools, implementers, and reports designed to convert financial data into financial information management needs." This means that the better the implementation of AIS, the better the quality of financial records.

In line with Ulfa (2018) in her research "The Effect of Accounting Information Systems, Internal Control Systems, Information Technology Utilization and Human Resource Competencies on the Quality of Financial Statements in the Medan City SKPD", showing the results that SIA has a significant influence on financial records in the Medan City SKPD. As well as in Almumtahanah's research (2020) with the title "The Effect of Accounting Information System Implementation on the Quality of Financial Statements" which shows a significant effect of AIS (X) on the quality of financial records (Y). Then Reyes's research (2021) entitled "The Effect of Accounting Information System Utilization on the Quality of Corporate Financial Statements", which shows that the utilization of AIS has a significant effect on the quality of the company's financial records.
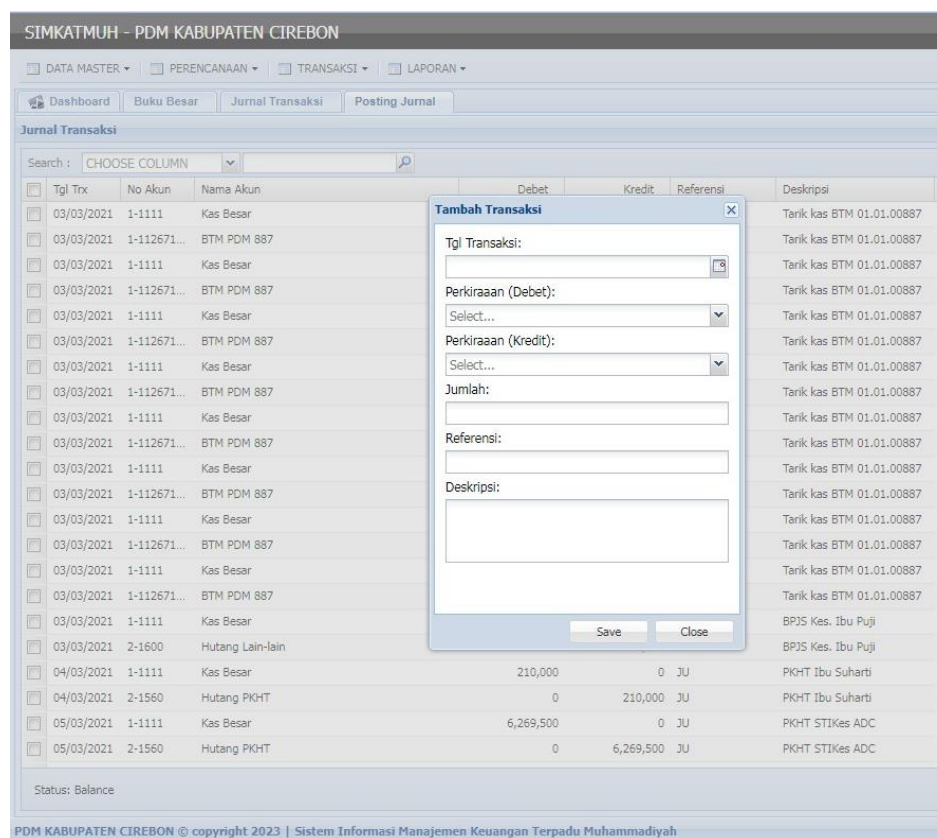

Figure 3. Financial information system PDM kab. Cirebon

In contrast to the results of the research mentioned above, Saputra's research (2015) entitled "The Effect of Implementation of Government Accounting Standards, Accounting Information Systems and Internal Control Systems on the Quality of Local government Financial Statements" shows that the implementation of AIS has no significant effect on the quality of financial records. Indicating that the government has not fully utilized regional

financial AIS. Then in Tarigan's research (2021) with the title "The Effect of Implementation of Accounting Information Systems, Government Internal Control Systems and Human Resource Competencies on the Quality of Financial Statements at the North Sumatra Regional Police", showing the results of SIA has no significant effect on the quality of financial records. The main cause is the low skill and technology utilization of employees, in addition to the limited infrastructure and accounting software. Therefore, the implementation of AIS did not take place effectively, and caused the study to find results that were not in line with the following research, namely the implementation of AIS had no significant effect on the quality of financial records.

The Effect of Internal Audit Role on the Quality of Financial Records
The t test (partial) conducted resulted in the t_{count} value of the internal audit role of 6.021> t_{table} 1.984, then a significant value of 0.000 was obtained. This means that H0 is partially rejected because the significant value is <0.05. This means that the role of internal audit has a significant effect on the quality of financial records in the Muhammadiyah regional leadership of Cirebon Regency, which means that hypothesis 2 is accepted. In line with the theory of Agoes (2012) which explains that internal audit is an assessment by the internal audit department of a company regarding financial records and accounting records or compliance with established top governance policies and compliance with government regulations or valid provisions. This means that the higher the role of internal audit, the higher the quality of financial records.

The results obtained in this research are in line with the results of Nazaruddin's research (2017) entitled "the effect of the role of internal audit on the quality of local government financial reports" which shows that the role of internal audit has a significant effect on the quality of local government financial records. As well as research Saputra (2015) with the title "The Effect of Implementation of Government Accounting Standards, Accounting Information Systems and Internal Control Systems on the Quality of Local Government Financial Statements" which shows the results of implementing the internal control system has a significant effect on the quality of financial records. There is also research by Erfiansya (2018) entitled "The Role of Internal Auditors on the Quality of Financial Reporting" with the results showing a significant effect of the role of internal auditors on the quality of financial records. Thus, it can be explained that the coordination and collaboration of internal and external auditors has a positive effect on improving the quality of financial records. The better the degree of participation of internal auditors in monitoring the reliability of financial records, the more the quality of financial records will improve.

Meanwhile, Tarigan's research (2021) with the title "The Effect of Implementation of Accounting Information Systems, Government Internal Control Systems and Human Resource Competencies on the Quality of Financial Reports on the North Sumatra Regional Police", shows that internal control has no significant effect on the quality of records so that the study found results that are not in line with this study, namely the role of internal audit has no significant effect on the quality of financial records.

The Effect of Implementation of Accounting Information Systems (AIS) and the Role of Internal Audit on the Quality of Financial Statements.
Based on the F test (simultaneous) shows the f_{count} value of the AIS application and the role of internal audit of 85.566> f_{tabel} 3.089 obtained a significant value of 0.0000. Thus, it means that H0 is rejected simultaneously, because the significant level value of 0.000 is smaller than 0.05.

Therefore, hypothesis 3 is accepted, which simultaneously the application of AIS and the role of internal audit have a significant effect on the quality of financial records. The results have shown that the quality of financial records can be projected by the two variables used in this research, so these two variables can be used as a basis for consideration of improving the quality of financial records with an f_{count} of $85.566 > 3.089$.
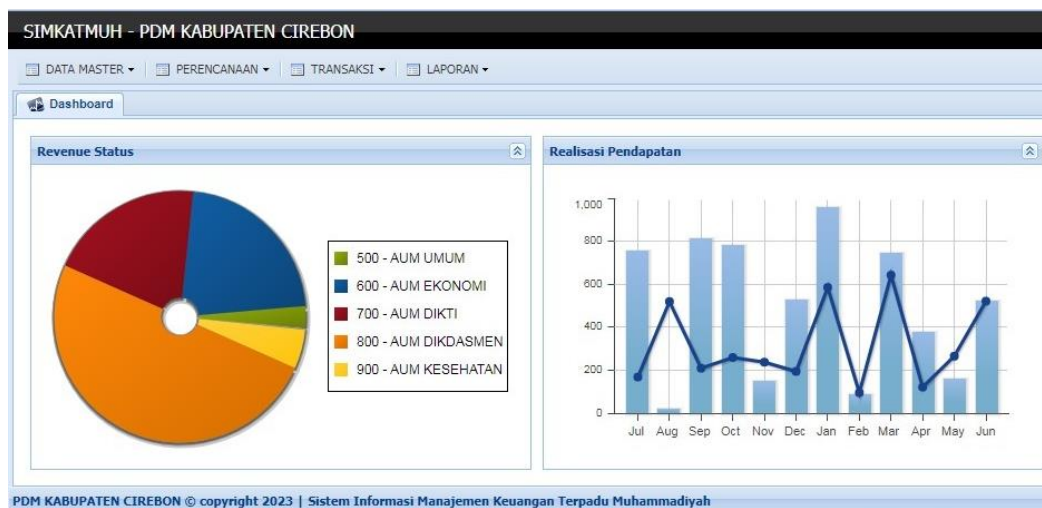

Figure 4. Quality of financial statements of PDM Kab. Cirebon

The results of the analysis of this study support research by Ulfa (2018) entitled "The Effect of Accounting Information Systems, Internal Control Systems, Information Technology Utilization, and Human Resource Competencies on the Quality of Financial Statements in the Medan City SKPD", which shows that SIA, Internal control systems, IT utilization, and human resource competencies simultaneously have a significant effect on the quality of financial records in the Medan City SKPD.

In riste Irafah (2020) entitled "The Effect of Human Resource Competencies, the Role of Internal Audit, and the Successful Implementation of Regional Financial Information Systems on the Quality of Financial Statements", shows that HR competencies, the role of internal audit, and the successful implementation of regional financial systems simultaneously affect the quality of financial records. Thus, the study found results that were in line with this study, namely simultaneously the application of AIS and the role of internal audit had a significant influence on the quality of financial records by 63.8 and the remaining 37.2% were influenced by other variables. This means that the application of AIS and the role of internal audit have a strong effect on the quality of financial records.

5. Conclusion

Referring to the results of data analysis and treatment in this study, the conclusions that can be drawn are: (1).The application of AIS has a significant influence on the quality of financial records in the Muhammadiyah regional leadership of Cirebon Regency. That is, the better the implementation of SIA, it will produce good quality in financial records. (2). The role of internal audit has a significant influence on the quality of financial records in the Muhammadiyah regional leadership of Cirebon Regency. This means that the higher the role of internal audit, the higher the quality of financial records. (3). The application of AIS and

the role of internal audit simultaneously have an influence on the quality of financial records in the Muhammadiyah regional leadership of Cirebon Regency.

Suggestions & Implications

Referring to the results and discussion above, the researcher suggests, among others: Related agencies or institutions are targeted to be able to improve the application of AIS and the role of internal audit so that better quality of financial records can be achieved. Researchers are expected to be able to increase the number of variables and problems that affect the quality of financial records and expand the objects and subjects of research.

Theoretical and practical implications based on the research results include: (1) Theoretical implications; a) Tasks and responsibilities given to employees can influence the quality of financial records; b) educational background can influence the quality of financial records made by institutions; c) employee abilities and institutional facilities can affect the quality of financial records. (2) Practical implications; The results obtained from this research can be used as input for related institutions and employees of the Muhammadiyah regional leadership of Cirebon Regency in carrying out job duties and responsibilities that are aligned with competencies and expertise in order to create quality financial records.

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