CONTROL AND ACCOUNTING INFORMATION SYSTEMS

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ABSTRACT
The rapid and continuous changes in the business environment increase the need for reliable accounting information systems (AIS) to support corporate competitiveness. Dependence on information systems carries various risks, such as natural disasters, hardware or software failures, and errors and intentional acts. To overcome this, internal control becomes very important. Internal control includes preventive, detective, and corrective controls, which are implemented in the form of general and application controls. The control system is also supported by concepts such as belief systems, boundary systems, diagnostic control systems, and interactive control systems. Frameworks such as COBIT and COSO provide guidance for effective IT governance and control. In the internal environment of an organization, factors such as employees, management, shareholders, capital, and corporate culture affect internal control. Determining strategic, operational, reporting, and compliance objectives is an important part of Enterprise Risk Management (ERM). Risk evaluation involves measuring likelihood and impact, as well as cost-benefit analysis to determine effective control actions. Controls can be implemented or risks can be accepted, shared, or avoided according to the company's risk tolerance.

KEYWORDS: Digital fraud, Computer security, Cybercrime**,** Social engineering

INTRODUCTION
The business environment has recently experienced very rapid and continuous changes. This requires business actors to act quickly to respond to these changes so that the company can survive and have high competitiveness. To carry out these activities, users need information from a reliable information system. Thus, the environment becomes very dependent on the accounting information system, which is experiencing very complex growth and development in order to meet the sharply increasing need for information. When the complexity of the system and dependence on information increases. Companies face various risks that are also diverse in type. Broadly speaking, there are 4 types of threats to AIS, namely natural disasters and political disasters, software errors and hardware malfunctions, unintentional actions, and intentional actions. As an answer to the above question. So the control of the security and integrity of the computer system

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becomes a very important issue. Most AIS managers believe that risk control has increased in recent years. This is due to the increase in the number of client/server systems that result in information being available to all employees, local networks and client/server systems distributing a lot of data to many users, WANs providing opportunities for suppliers and customers to access each other's systems and data. In the ever-growing digital era, information technology plays a very important role in various aspects of life, including in the world of business and accounting. Modern companies increasingly rely on information systems to manage financial data, monitor transactions, and produce accurate and timely reports. One of the crucial components in this case is the Accounting Information System (AIS). Accounting Information System is a system used to collect, record, store, and process financial data in an organization. Its main purpose is to produce information that can be used by management in decision making, as well as to meet external information needs such as financial reports for investors, creditors, and other authorities.

However, along with the increasing complexity and volume of transactions, the risk to data integrity and security is also increasing. Therefore, a mechanism is needed to ensure that the information produced by the AIS is accurate, reliable, and protected from potential misuse or error. This is where the important role of the internal control system (internal control).

Internal control refers to policies and procedures designed to provide reasonable assurance regarding the achievement of organizational objectives, the reliability of financial reporting, compliance with laws and regulations, and the efficiency and effectiveness of operations. In the context of AIS, internal control aims to ensure that the financial data processed and presented is free from errors and fraud, and that the company's assets are well protected. The importance of internal control in AIS is also emphasized by Mulyadi (2016), who stated that the accounting information system must be able to provide quality information, including reliability, relevance, and timeliness. To achieve this, effective control is needed to prevent and detect errors or fraud in the accounting process.

Thus, the relationship between AIS and internal control is an inseparable synergy. A good AIS will produce quality information, while effective internal control will ensure that the AIS functions as it should. The combination of the two will support the achievement of organizational goals and increase stakeholder confidence in the financial reports produced.

In the era of increasingly rapid globalization and digitalization, organizations around the world face major challenges in managing their financial information. Companies are required to have an efficient, effective, and secure system in managing financial transactions in order to compete and survive in a competitive business environment. One solution adopted by many organizations is the implementation of an Accounting Information System (AIS) equipped with adequate internal control.

An Accounting Information System is a system used to collect, process, store, and present financial information needed by management and other external parties in decision making. This system includes various components, ranging from hardware and software, procedures, to human resources involved in the accounting process. The main purpose of AIS is to produce relevant, accurate, and timely information to support the organization's operational activities and strategies.

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However, as the complexity and volume of transactions increase, the risk to data integrity and security also increases. Threats to accounting information systems can come from various factors, such as human error, hardware or software damage, natural disasters, to acts of sabotage and fraud. Therefore, a mechanism is needed to ensure that the information produced by AIS is accurate, reliable, and protected from potential misuse or error. This is where internal control plays an important role. Internal control refers to policies and procedures designed to provide reasonable assurance regarding the achievement of organizational objectives, the reliability of financial statements, compliance with laws and regulations, and the efficiency and effectiveness of operations. In the context of AIS, internal control aims to ensure that financial data processed and presented is free from errors and fraud, and that company assets are well protected. The importance of internal control in AIS is also emphasized by Mulyadi (2016), who stated that the accounting information system must be able to provide quality information, including reliability, relevance, and timeliness. To achieve this, effective control is needed to prevent and detect errors or fraud in the accounting process.

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In the modern business world, effective and efficient management of financial information is the main key to supporting the continuity and development of the company. One of the tools used to achieve these goals is the Accounting Information System (AIS). AIS is a system that collects, processes, stores, and presents financial information needed by management and other external parties in decision making.

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The implementation of effective internal control in the AIS can also help companies in facing existing challenges and risks. With good internal control, companies can minimize the potential for errors or fraud, and ensure that the financial information presented is accurate and reliable. This will certainly increase the company's credibility in the eyes of investors, creditors, and other interested parties.

In addition, effective internal control can also increase the company's operational efficiency. With clear procedures and policies, business processes can run in a more structured and organized manner, reducing the potential for waste or inefficiency. This in turn will have a positive impact on the company's profitability and competitiveness.

In this context, it is important for companies to routinely evaluate the accounting information system and internal control implemented. This evaluation aims to identify weaknesses or gaps that may exist, as well as to make necessary improvements so that the system remains effective and in accordance with technological developments and business needs.

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In conclusion, internal control plays a very important role in ensuring the success and sustainability of the accounting information system. With the implementation of good internal control, companies can produce accurate and reliable financial information, improve operational efficiency, and minimize risks that can threaten business continuity. Therefore, internal control must be an integral part of every accounting information system implemented in the company. Internal control involves not only technical procedures, but also requires a strong organizational cultural commitment to support compliance and integrity in every accounting activity. Another important component is risk assessment, where companies must systematically identify and analyze risks that can affect the reliability of accounting data and the security of assets. Control activities such as transaction authorization, segregation of duties, and reconciliation serve as a line of defense in reducing the possibility of errors and fraud. Information and communication in the AIS must be designed to ensure that relevant and timely data is available to stakeholders for effective decision making. Continuous monitoring is needed to assess the effectiveness of the internal control system and make improvements as technology and business processes change. The implementation of internal control in accounting subsystems such as sales, purchases, and cash receipts has been shown to reduce the risk of fraud by ensuring that every stage of the transaction is recorded and verified.

DISCUSION

CONCEPT OF CONTROL

Internet control is a process carried out to provide reasonable assurance that the following control objectives have been achieved (Zaneta et al., 2024).

Securing assets-preventing or detecting unauthorized acquisition, use, or disposition.

Maintaining records in good detail to report company assets accurately and fairly.

Providing accurate and reliable information.

* Preparing financial reports in accordance with established criteria.
* Encouraging and improving operational efficiency.
* Encouraging adherence to established managerial policies.
* Complying with applicable laws and regulations.
* Internal control is a process because it permeates all of the company's operating activities and is an integral part of management activities. Internal control provides reasonable assurance-comprehensive assurance that is difficult to achieve and too expensive. In addition, internal control systems have inherent limitations, such as vulnerability to simple errors and mistakes, poor judgment and decision-making, management override, and collusion (Your Company Needs to Anticipate Override Also Read:, 2025). Developing an internal control system requires a thorough understanding of information system capabilities and risks, as well as using IT to achieve a company's control objectives. Accountants and system developers help management achieve its control objectives by (1) designing effective control systems that use a proactive approach to eliminate system threats, and that can detect, correct, and recover from threats when they occur;

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and (2) making it easier to build controls into a system at the initial design stage rather than adding them after they are in place (ACCOUNTING: CYCLE, 2023).
Internal controls perform three important functions:

➢ Preventive controls prevent problems before they arise. Examples include hiring qualified personnel, segregating employee duties, and controlling physical access to assets and information.

➢ Detective controls discover problems that are unavoidable. Examples include duplicate checks of calculations and preparing monthly bank reconciliations and trial balances.

➢ Corrective controls identify and correct problems and correct and recover from errors that result. Examples include maintaining backup copies of files, correcting data entry errors, and resubmitting transactions for further processing.

Internal controls are often divided into two categories:

➢ General controls ensure that an organization's control environment is stable and well-managed. Examples include security; IT infrastructure; and software purchasing, development, and maintenance controls.

➢ Application controls prevent, detect, and correct transaction errors and fraud in application programs. This control focuses on the accuracy, completeness, validity, of data obtained, entered, processed, stored, transmitted to other systems, and reported.

Robert Simons, a Harvard business professor, has adopted four control links to help management resolve the conflict between creativity and control.

➢ A belief system explains how a company creates value, helps employees understand management's vision, communicates the company's core values, and inspires employees to work based on those values.

➢ A boundary system helps employees act ethically by establishing boundaries in employee behavior. The system does not tell employees directly what to do, but they are encouraged to solve problems creatively and meet customer needs while meeting minimum performance standards, avoiding prohibited actions, and avoiding actions that might damage their reputations.

➢ A diagnostic control system measures, monitors, and compares actual company progress against budgets and performance goals. Feedback helps management adjust and refine inputs and processes so that future outputs move closer to the desired goals.

➢ An interactive control system helps managers focus subordinates' attention on key strategic issues and become more involved in their decisions. Interactive system data is interpreted and discussed in face-to-face meetings with superiors, subordinates, and partners.

However, not all companies have effective internal control systems. For example, one report indicated that the FBI was troubled by IT infrastructure vulnerabilities and security problems, some of which were identified in an audit 16 years earlier. Specific areas of concern were security standards, guidelines, and procedures; segregation of duties; access controls, including password management and use; backup and recovery controls; and software development and change controls.

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CONTROL FRAMEWORK

➢ Cobit Framework

The Information Systems Audit and Control Association (ISACA) developed the Control Objective for Information and Related Technology (COBIT) framework. COBIT is a comprehensive framework that helps companies achieve IT governance and management goals. This completeness is the strength of Cobit and emphasizes international acceptance for managing and controlling information systems (Indramarta & Syafputra, 2024).

➢ COSO Control Framework

The Committee of Sponsoring Organizations (COSO) is a private sector group consisting of the American Accounting Association, AICPA, Institute of Internal Auditors, Institute of Management Accountants), and Financial Executives Institute). COSO publishes the Internal Control Integrated Framework which is widely accepted as the authority for internal control that is incorporated into the policies, rules and regulations used to control business activities (STAGL, 1950).

INTERNET ENVIRONMENT

The internal environment is all human and physical resources that affect the organization. Internal stakeholders are the organization itself. Elements of the internal environment include:

* Employees. As the organization develops, employees are required to improve their skills and abilities. Sometimes a position in an organization requires a certain educational classification, such as computer programmers requiring their employees to master the latest software (Itu et al., 2023).

* Management. In running its business, the organization requires coordination or arrangement so that organizational goals can be achieved. The definition of management contained in investorwords.com "management is the group of individuals who make decisions about how a business is run".

* Shareholders and board of directors. In a large public company, shareholders have the ability to influence decision-making through voting rights at general meetings of shareholders (Hukum & Siregar, 2025).

* Capital and physical equipment. Organizations or companies need capital to survive. For organizations that have gone public, capital is obtained from shareholders. Physical equipment such as facilities and infrastructure are also the capital of an organization (Page 379 - CA MODULE - Pe, 2021).

* Internal Environment or corporate culture which is the foundation of all other ERM elements because it affects how the organization sets its strategy and objectives; creates business activity structures; and identifies (Erm, 2025).

GOAL SETTING

Goal setting is the second component of ERM. Management determines what the company wants to achieve, often referred to as the company's vision and mission. The company determines what

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must go right to achieve its goals and establishes performance measures to determine whether these performance measures are met (Erm, 2023).

Strategic objectives are high-level goals that align with the company's mission, support it, and create shareholder value. Operational objectives relate to the effectiveness and efficiency of the company's operations, determine how to allocate resources (Business, 2024).

Reporting objectives help ensure the accuracy, completeness, and reliability of company reports, improve decision-making, and monitor company activities and performance. Compliance objectives help companies comply with all applicable laws and regulations (Hukum & Siregar, 2025).

Estimating likelihood and impact

Some events are more risky because they are more likely to occur. Employee errors are more common than fraud, and fraud is more common than earthquakes. Therefore, likelihood and impact must be considered together (How to Understand and Create a Risk, 2024).

Identifying controls

Management must identify controls that protect the company from each event. Preventive controls are usually superior to detective controls, and corrective controls help the company recover from any problems (ISC2 CC Domain 1: 1 . 2: Understand the Risk Management Process The Essentials of Risk Management The Language of Risk Prioritizing Risks: Likelihood and Impact, 2025).

Estimating costs and benefits

The purpose of designing an internal control system is to provide reasonable assurance that events will not occur. The benefits of internal control procedures must outweigh their costs. One way to estimate the value of internal controls involves the expected loss, the mathematical product of impact and likelihood:

Expected Loss = Impact x Likelihood

The value of a control procedure is the difference between the expected loss with the control procedures and the expected loss without the procedures (Join Meeting 5 Internal Control Open This Doc in ... Course Hero App Open Continue, n.d.).

Determining cost/benefit effectiveness

Management must determine whether a control is cost-beneficial.

Implementing controls or accepting, sharing, or avoiding risks

Cost-effective controls must be implemented to reduce risks. Risks that are not reduced must be accepted, shared, or avoided. Risk is acceptable if it is within the company's risk tolerance range (PPM SoM, 2023).

CONCLUSION

The rapid and complex development of the business environment requires companies to have a reliable accounting information system (AIS), in order to survive and compete. Dependence on AIS increases the company's risks, such as disasters, system errors, and intentional or unintentional

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actions. Therefore, internal control over the security and integrity of the system becomes very important. Overall, the integration between internal control and the Accounting Information System (AIS) has proven crucial in ensuring the reliability, accuracy, and security of the company's financial information. Internal control provides a framework of policies and procedures that minimize the risk of errors or fraud, while AIS facilitates automation, tracking, and reporting of transactions in a timely and systematic manner. The combination of these two elements supports the achievement of the organization's operational and strategic objectives, as well as increasing stakeholder confidence in financial reports. Overall, the synergy between internal control and the Accounting Information System (AIS) not only increases the reliability of financial reports, but also strengthens the foundation of solid and sustainable corporate governance. Internal control structured based on the COSO framework ensures that every AIS procedure is tested in terms of risk, authorization, and monitoring, thereby minimizing the possibility of fraud or operational errors. COSO In addition, the implementation of preventive, detective, and corrective controls in accounting subsystems such as sales, purchases, and cash receipts builds an effective layered defense in maintaining the integrity of financial data. Audit trails that are automatically recorded in system logs allow chronological tracing of user activities, thereby strengthening accountability and facilitating investigations in the event of anomalies. Integration of new technologies, such as artificial intelligence (AI) and machine learning, in the Accounting Information System (AIS) allows for faster and more accurate detection of anomalies and fraud. Unika Repository Cloud computing facilitates real-time data access and cross-company collaboration. unit, but it also requires the implementation of strict security controls to protect the confidentiality and integrity of data E-Journal of Sam Ratulangi University The use of blockchain technology is increasingly popular in AIS because of its ability to increase transaction transparency and strengthen audit trails, making it easier to trace the history of each accounting journal Eprints Perbanas The integration of new technologies, such as artificial intelligence (AI) and machine learning, in the Accounting Information System (AIS) allows for faster and more accurate detection of anomalies and fraud Unika Repository Cloud computing facilitates real-time data access and cross-unit collaboration, but it also requires the implementation of strict security controls to protect the confidentiality and integrity of data E-Journal of Sam Ratulangi University The use of blockchain technology is increasingly popular in AIS because of its ability to increase transaction transparency and strengthen audit trails, making it easier to trace the history of each accounting journal.

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