



Application of Accounting Information System and Income Accountability for Replacement of Damaged Passports at the Regional Office of the Ministry of Law and Human Rights, South Sumatra

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Abstract

This study aims to investigate the effects of the accounting information system and accountability on passport replacement income at the Ministry of Law and Human Rights of South Sumatra. The population was all 152 employees at the Ministry of Law and Human Rights. This study collected data by distributing questionnaires to 48 respondents. Data were analyzed using multiple linear regression with SPSS software version 23. The results revealed that the partial test using the t-test, the accounting information system variable has a t count of 2.625 with a significance of 0.000 below the 0.05 significance. Thus, $t \text{ count} > t \text{ table}$ or $2,625 > 1,677$. Thus, it can be concluded that the accounting information system affects the passport replacement income. These results prove that the hypothesis is accepted, the accounting information system has a significant effect on replacement of damaged passports, and the effect of damaged passport income accountability shows that the accountability variable has a t count of 2.827 with a significance of 0.003 below the significance of 0.05. Thus, $t \text{ count} > t \text{ table}$ or $2.827 > 1.677$. Therefore, it can be concluded that accountability affects the passport replacement income. These results prove that the hypothesis is accepted, accountability has an effect on replacing damaged passports.

Keywords: effect of accounting information system, effect of income accountability replacement of damaged passport

1. Introduction

The development of the financial accounting system, especially in Indonesia, is increasingly rapid with the reform era in the implementation of the policies of the Indonesian government as a state of law (rule of law) which mandates that all actions in the administration of the state be carried out based on law. The benefits of implementing a financial accounting system based on government accounting standards are: aims to improve the reliability and management of government finances through the preparation and development of government accounting standards. The performance of government agencies in each region is certainly different. It can be seen from the explanation above that several factors that influence these differences are the application of the financial accounting system to income. Financial reports are a form of transparency and income of an entity. Accountability is a manifestation of the responsibility of a person or organizational unit, in managing the resources that have been given and controlled, in order to achieve goals, through a medium in the form of a periodic performance accountability report. A passport is a State document that must be stored and maintained properly so as not to be lost, damaged, or fall into the hands of unauthorized persons. The purpose of using accounting in managing the implementation of accountability for passport damage is required to produce auditable financial reports so as to facilitate supervision of the implementation of government finances, especially in terms of financial management transparency (Daeng M. Nazier, 2006). Based on the background of the research, it shows that

the lack of transparency in the financial statements of income received on damaged passports where the reporting still does not include income that does not yet exist at the immigration office which results in income is not reported at the office of the ministry of law and human rights in South Sumatra so that there is no income report to combine. on the financial statements of the ministry of law and human rights

2. Research Method

This research activity was carried out at the Regional Office of the Ministry of Law and Human Rights in South Sumatra. The types of data used in this study are primary data and secondary data. Distribution of questionnaires which were distributed directly to employees of the Finance Department at the Ministry of Law and Human Rights in South Sumatra. The number of participants in this activity was 48 participants. This study uses a likert Scale. Likert scale is a scale to measure attitudes, opinions, or perceptions of respondents.. The analytical technique in this study is SPSS Version 23. The method in this study is a quantitative method because the research data is in the form of numbers and uses simple linear regression statistical analysis, this method describes a relationship between independent variables affecting other variables (dependent variable).

3. Findings and Discussions

The results of the validity test of all questions were used to measure the application of income for the replacement of damaged passports. It can be seen that all the questions used in this study have a calculated r-value greater than the r table of 0.284. The results of the reliability test that has been carried out, the Cronbach's Alpha coefficient value of 0.529 is between 0.400-0.699. So in other words, it can be concluded that the variable replacement of damaged passports is quite reliable. The T-test (Partial Test) is used to determine the effect of each independent variable on the variable. The F statistical test is used to determine whether there is a joint effect of the variables on the dependent variable. The following are the results of the t and F tests.

Table 1. T -test results

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	t
1	(Constant)	22,039	4,009		5,498
	total_X1	,337	,187	,291	2,625
	total_X2	,347	,215	,259	2,827

a. Dependent variable: total_Y

Source: Data processed by SPSS 23

Table 2. F -test results

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	331,307	2	165,653	7,150	,002 ^b
	Residual	1042,610	45	23,169		
	Total	1373,917	47			

a. Dependent variable: total_Y

b. Predictors: (Constant), total_X2, total_X1

Source: Data processed by SPSS 23

The accounting information system has a significant effect on the income of replacing damaged passports, by looking at the value of $t_{\text{count}} > t_{\text{table}}$ or $2,625 > 1,677$. So it can be concluded that the accounting information system affects the replacement of damaged passports. Accountability has a significant effect on replacement of damaged passports, by looking at the value of $t_{\text{count}} > t_{\text{table}}$ or $2.827 > 1.677$. So it can be concluded that accountability affects the replacement of damaged passports. The effect of accounting and accountability information systems together on the replacement of damaged passports. By looking at the value of $F_{\text{count}} > F_{\text{table}}$ or $7,150 > 3,19$. So it can be concluded that the accounting and accountability information systems have a joint effect on the replacement of damaged passports at the Regional Office of the Ministry of Law and Human Rights, South Sumatra.

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