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It is a great pleasure for us to introduce the proceeding of the 2nd International Conference on Business, Economic, Social Sciences and Humanities (ICOBEST 2019). We choose “Innovation Meets Creativity, the Roadmap to Success” as the main theme in ICOBEST 2019 considering the fast-paced global economy, creativity and innovation is not only an important source of building a competitive advantage, but it also is a necessity for survival in today’s fiercely competitive. Through this conference, we believe we will have opportunities to learn new insights about the roadmap to success, how we stay competitive in the digital era.

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Proceedings of the International Conference on Business, Economic, Social Science, and Humanities – Economics, Business and Management Track (ICOBEST-EBM 2019)

PREFACE

It is a great pleasure for us to introduce the proceeding of the 2nd International Conference on Business, Economic, Social Sciences and Humanities (ICOBEST 2019). We are grateful for the high enthusiasm of the participants of ICOBEST 2019. Also, it is our honor to cooperate with the Atlantis Press to publish the paper of this conference in the Economic, Business and Management Track (ICOBEST-EBM 2019). We choose “Innovation Meets Creativity, the Roadmap to Success” as the main theme in ICOBEST 2019 considering the fast-paced global economy, creativity and innovation is not only an important source of building a competitive advantage, but it also is a necessity for survival in today’s fiercely competitive. Through this conference, we believe we will have opportunities to learn new insights about the roadmap to success, how we stay competitive in the digital era.

This conference is expected to become the gateway to nurturing research networks between universities and industries. There are 130 papers selected through careful review processes performed by 5 reviewers consisting of researchers and experts from both local and foreign universities. The review process was conducted by single-blind review system. Finally, 92 papers will be submitted to Atlantic Press after passing the review process and plagiarism checking. Among 90 papers, 52 papers are categorized into the Economic, Business and Management Track (EBM), and 38 papers into the Humanities and Social Sciences Track (HSS).

The conference has been held on the campus of Universitas Komputer Indonesia, located in the center of Bandung city on 21st November 2019. We would like to express our sincere gratitude to the organizing committee for their strong effort to the accomplishment of the conference. Our highest appreciation also rendered to all of the reviewers, advisory board, and scientific committee for making all the papers international standardized. We are also very grateful to have a very supportive leader, the Rector of Universitas Komputer Indonesia

and all other organizations that have contributed their best efforts to the success of ICOBEST 2019. Last but not least, we encourage delegates to participate in ICOBEST 2020.

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[Imitating Success of Japanese Entrepreneurs and Benefits in Entrepreneurial Activities](#)

Eddy Soeryanto Soegoto, Nadya Vian Anisa

This study aims to explain how Japanese entrepreneurs achieve success and replicable benefits in entrepreneurial activities. Data for this study was gathered through observations on articles and books. This study used a qualitative method. As a nation that experienced a war defeat, Japan has similarities...

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[Business Strategy of Fisherman's Equipment in Wakatobi District](#)

La Hasimu, Dedi Sulistiyo Soegoto

The purpose of this study is to create a Business Strategy Of Fishermans Equipment in Wakatobi District. SWOT identification is carried out to identify internal and external factors. TOWS Matrix was used to design strategies based on internal and external factors. The result of the research is a focused

ON INTERNAL AND EXTERNAL FACTORS. THE RESULT OF THE RESEARCH IS A FOCUSED...

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The Role of Information Technology in Handicraft and Entrepreneurship Subjects on the Students' Entrepreneurial Interest

Muhammad Yasin Nasrulloh, Yeffry Handoko Putra

The purpose of this study is to determine the impact of information technology on student learning practices in understanding the importance of entrepreneurship by applying social media as a learning medium and online sales as a practical tool in Handicraft and entrepreneurship subjects. The results...

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Developing Strategy for Solar Panel Package Business in Kupang

Shadli Rolaskhi, Herman Surdiatno Soegoto

This research aims to develop a strategy for the solar panel package business in Kupang. This research used SWOT analysis and SWOT matrix. SWOT analysis used from the start to improve internal and external business factors, where this research is a business strategy that focuses on production by considering...

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Factors Influencing Entrepreneurial Intention (Study on 2018 New Entrepreneur Program Participants in West Java Province)

Yudi Satriadi, Herman Surdiatno Soegoto

This study aims to investigate the factors influencing entrepreneurial intention on participants of the new entrepreneur program, which is a program from the Government of West Java Province to create new entrepreneurs. There were 105 participants in the New Entrepreneur Program involved as the research...

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Online Learning as a Learning Innovation and New Business Models in the World of Education

Eddy Soeryanto Soegoto, Zulkifli Ismail, Natasha Puspa Dewi

The purpose of Online-Learning research is as a form of learning innovation and new business models in the world of education to find out the effectiveness of learning through E-learning methods and social-economic impacts. As the time passes, internet and the development of the world of technology are...

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Effect of Internet Banking on E-Commerce

Dedi Sulistiyo Soegoto, Agil Fauzan Ilhamuddin, Putri Amirah

Currently, e-commerce is a new trend in the world of buying and selling that unites sellers and buyers who are very far away but can still trade safely and quickly also certainly easier with internet banking. The purpose of this study is to analyze how internet banking can significantly influence the...

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Impact of E-Ticketing Application on Bus Transportation in Bandung

Eddy Soeryanto Soegoto, Rudy Setiawan, Rizky Jumansyah

This study aims to determine the impact of the e-ticketing application system on bus transportation for the peoples of Bandung. To support the research, the method used was qualitative. The results show that there are some positive impact on the implementation of e-ticketing system, one of which is to...

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Developing Strategic Marketing Plan for Artificial Flower Bouquet Business in Bandung

Abdullah Al Aliyi Surtawijaya, Dedi Sulistiyo Soegoto

This study aims to develop strategic marketing plan for the artificial flower bouquet business in Bandung City. The method used in this study was qualitative analysis descriptive through marketing mix 4Ps theory and Porters five competitive forces theory. The result of the research produced strategic...

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Implementation of Management Information System, Implication on the Performance of Entrepreneur in West Bandung Regency

Neng Susi Susilawati Sugiana, Deden Abdul Wahab Syaroni

Business competition in the region especially in West Bandung regency, businessman who cannot stand competition. The purpose of this research is to learn the application of information system management implications for the performance of entrepreneurs MSMEs businessman in West Bandung Regency. Theories...

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Attracting Consumer Interests from Display of Hotel Booking Sites and Airline Tickets in Indonesia

Dedi Sulistiyo Soegoto, Supriatna, Raiswati Untsa Mega

The purpose of this study is to attract the interest of domestic and foreign tourism consumers in the ease, speed, accuracy of hotel bookings, airplane tickets, and more. The method used in this study was descriptive. The results of this study indicate that the influence of a dynamic website appearance...

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Analysis of Entrepreneurial Marketing Canvas on Small-Scale Business

Danica Elma Edwina, Rahma Wahdiniwati

This research aimed to analyze the entrepreneurship and marketing model adopted from the newest model of Entrepreneurial Marketing Canvas (EMC). This marketing model was combination of marketing strategy, financial strategy, and organization. The subject of this research is one of muslim fashion industries...

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Design Business Continuity Plan of Data Center Using ISO 22301:2012

Rahadian Arief, Yeffry Handoko Putra

The purpose of this study is to design a BCP framework that adapts to the needs of the company. Research design using qualitative method. Data collection in this research using observations, interviews, and questionnaires. Stages in evaluating are planning research, determining the scope of the evaluation,...

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The Effect of Innovation on Performance in Micro, Small, and Medium Enterprises

Rudi Asfar Rifai, Deden Abdul Wahab Syaroni

This paper aims to know much influence innovation has on the performance of Micro, Small, and Medium Enterprises in Bandung Regency. This research used descriptive method with the aim of collecting detailed data so that it can describe how much influence innovation has on the performance in detail. The...

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Effect of Manager Competency on Innovation in Small and Medium Enterprises

Angga Dwiputra Solihin, Deden Abdul Wahab Syaroni

This research was conducted to determine the relationship between managers' competency towards innovation in small and medium enterprises. The method used in this study was descriptive with a quantitative assessment. The unit of analysis in this study was small and medium businesses in Bandung Regency...

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Assessment of Lecturer Satisfaction, Working Quality and Productivity Toward Learning Management System

Senny Luckyardi, Deden Abdul Wahab Syaroni

The purpose of this research is to assess the lecturer satisfaction, working quality, and productivity toward Learning Management System (LMS) and to know the extent the effectiveness of LMS for the lecturers. The study case was conducted in a Private University in Bandung. This research used quantitative...

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Analysis of Strengths, Weaknesses, Opportunities, and Threats (SWOT) for Business of Laboratory Competency Training

Novy Lousiane, Deden Abdul Wahab Syaroni

This study aims to analyze business opportunity of laboratory competency training and analyze development of the potential factor on the services of laboratory competency training. The subjects of this study are the expert chemical analysts in Bandung. This research method used descriptive qualitative...

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A Dynamic Strategical Plan to Strengthen Food Security

Arjuna Rizaldi

This study aims to build a strategical planning to improve the agricultural sector in Subang Regency, West Java Province especially in accordance to central government's establishment of Subang as one of Indonesian national granary to strengthen Indonesian food security. The research method used was...

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The Role of Market Orientation and Innovation Capability to Create Superior Value

Rizki Zulfikar

This research aims to excavate the impact of the market orientation and innovation capability to value creation in Small and Medium Enterprises (SMEs) of knitting industry located in Bandung, West Java Province. The descriptive and verification methods were used in this research while the data obtained...

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Inflation Effects and World Crude Oil Prices on Combined Stock Price Index (CSPI) in Indonesia Stock Exchange (IDX) of 2015–2018 Period

Windi Novianti, Ajeng Perwati

The purpose of this study is to find the evidence of whether the World Inflation and Crude Oil Prices had an effect on the Composite Stock Price Index (CSPI) in the Indonesian Stock Exchange (IDX) of the 2015-2018 periods by taking samples for 4 years on the IDX. This method used in this research was...

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Marketing Approach on Competitive Advantage of Online-Based

Public Transportation

Muhammad Iffan

The aim of this research is to determine the competitive advantage using marketing approach of online-based public transportation. Marketing approach used in this research is a service marketing mix that includes product, price, promotion, place, people, process, and physical evidence. The method used...

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Consumer Perception about Paid Cutlery Programs at Online Food Delivery Company

Candra Sari Triyana, Deden Abdul Wahab Syaroni

The purpose of this research is to analyze the perception of consumer of paid cutlery program at the online food delivery company. This research aims to determine the effectiveness of the program towards changes in consumer purchasing behavior related to decrease the used of plastic materials. The variable...

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Purchasing Decisions in Terms of Perceived Quality and Product Knowledge

Raeni Dwi Santy, Siti Daniyah Atika

The purpose of this study is to find out the Quality, Product Knowledge, and Purchase Decisions on Samsung smartphone products as well as to determine the effect of Quality Perception and Product Knowledge on Purchasing Decisions simultaneously and partially on samsung smartphone products. This study...

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Effect of Career Planning and Self-Efficacy of the Performance of Employees

Lita Wulantika, Niesfa Ayuningtias

This research aims to determine the effect of Career Planning and Self-efficacy on the performance of employees.

This research aims to determine the effect of Career Planning and Self-effic on Employee Performance at PT Perkebunan Nusantara VIII Bandung. The collection was conducted by questionnaire to 75 employees. The samples were carried out by probability sampling with simple random sampling. The data...

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Enterprise Architecture Information System Planning for the Procurement of Goods and Services

Hangga Tri Saputra, Yeffry Handoko Putra

The objective of this research is to support the operational and investment activity for company efficiency, transparency, rivalry, affordability, quality of goods, and services procurement system in Regional Cleaning Company of Bandung or PD. Kebersihan Bandung. With the implementation of the TOGAF...

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The Effect of Customer Value on Customer Loyalty at Bandung Tourist Location

Diki Ganthika, Rahma Wahdiniwati

The purpose of this research is to explain and evaluate the effect of customer's value on customer loyalty at Bandung tourist attraction location. The method used descriptive verification. The analysis unit is the customer in one of Bandung tourist location. The data was collected by a questionnaire...

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Event Study of Obtaining Investment Grade in Indonesia

Suryanto

This research aims to analyze the market reaction to the announcement of the acquisition of share prices due to the announcement event Indonesia's debt rating of Investment Grade Indonesia. This study used comparative descriptive research design. The sample used in this study was 41 companies included...

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The Factor Influencing Customer Satisfaction in Health Insurance Companies

Alam Gumilang Ramadhan, Dedi Sulitiyo Soegoto

The aim of this research was to know the effect factor of participant satisfaction on health insurance companies. By using quantitative methods with descriptive and verification approaches. The test equipment used Structural Equation Modeling Partial Least Square (SEM-PLS) and questionnaire distributed...

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The Effect of Information System on Employee Performance

Arif Darma Sukmawan, Rahma Wahdiniwaty

Information systems are experiencing rapid development that has become a necessity for organizations, companies and individuals. It became a basic requirement for large companies because they can provide convenience, speed and accuracy in processing data to become necessary information. This research...

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The Process of Product Purchasing Decision Through E-Marketing

Rizky Fauziah, Rahma Wahdiniwaty

The purpose of this research is to determine whether the online marketing can influence purchase decisions of the internet users in buying a product. The method used in this research is multiple linear regression where the data is processed by SPSS programs. The unit of analysis in this research is the...

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The Effect of Trust Dimension Towards E-Commerce Customer Participation

Nikita Astria, Rahma Wahdiniwaty

The purposes of this study are to analyze the effects of the level of participation of e-commerce users in Indonesia each through the variables of benevolence, integrity, and ability and to analyze the effect of the trust variable on the level of e-commerce customer participation in Indonesia. This research...

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The Influence of Motivation on Employee Satisfaction and the Impact of Employee Performance in Cooperation

Andriyati Tanjung, Rahma Wahdiniwaty

The purpose of this study is to determine the effect of motivation on job satisfaction and its impact on employee performance at the Daarut Tauhiid Islamic Boarding School cooperative. The sample in this study used saturated sampling with a total sampling of 113 respondents. The analytical method used...

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The Development Strategy of Fish-Processing Products

Neni Setiarini, Herman Surdiatno Soegoto

This research aims to formulate a strategy for developing processed fishery products at CV X in the future. This research was conducted with a case study in CV X. This research used a qualitative method. The type of data collected includes primary data and secondary data. The technique of deciding the...

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Early Retirement Program: Study on the Motivating Factors

Mantiq Al Kindy, Deden Abdul Wahab Syaroni

This study aims to determine the factors that motivating employees in taking early retirement program. In this study, the author uses the theory of intuition,

the theory of dismissal, the theory of retirement, and the theory of early retirement. This research used descriptive with a qualitative approach....

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Financial Behavior Impact to Determine Dividend Policy at Indonesian Companies

Linna Ismawati

This research aims to find evidence on the impact of financial behaviour in determining dividend policy. The method used in this research was the Qualitative Research Method using Explorative Survey. The Qualitative research method used Nvivo software version 10.0. The units of research are all companies...

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Impact of Teacher Certification Toward Learning Quality: A Case Study in Elementary School

Linda Setiawati

The purpose of this research was to obtain an overview of the impact of teacher certification on improving the quality of learning. This study used a qualitative descriptive method with the research instrument used was a questionnaire and interview. The respondents in this study were 50 certified elementary...

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Education World Disruption: Digital Communication Impact on Quality of Vocational School Graduates

QUALITY OF VOCATIONAL SCHOOL GRADUATES

Isniar Budiarti

Along with technological development, especially in the field of education, vocational school is required to produce quality graduates. However, the lack of digital technology utilization in the education process becomes an obstacle. In this case, a comprehensive and good digital technology simulation...

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Strategy to Increase Consumer Purchasing Decisions in Supermarket Business

Agus Supandi Soegoto, Een N. Walewangko

This study aims to determine strategies to improve consumer purchasing decisions through Product Quality, and Servicescape in the Supermarket business both partially and simultaneously. The method used is associative and aims to uncover the model of the relationship between variables, with multiple linear...

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The Influence of Collateral Assets on Stock Prices (Empirical Study of Basic and Chemical Industry Companies Listed on the Indonesia Stock Exchange Period 2012–2016)

Aryanto Wibisono, Dedi Sulistiyo Soegoto

This study aims to find out how the description of collateral assets and stock prices in the Basic and Chemical Industry companies listed on the Indonesia Stock Exchange for the period 2012-2016, and how the influence of collateral assets on stock prices in Basic and Chemical Industry companies listed...

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Formulation of Business Strategy and Implication on Marketing Strategy in Janji Laut Resort, Manado

Yuke Luviana, Dedi Sulistiyo Soegoto

The tourism sector is one of the largest sources of income for the country. It is not apart from the support of the hospitality industry that becomes supporting means to meet the needs of tourists. This research aims to determine which variables are the sources of strengths, weaknesses, opportunities,...

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Social Media Marketing Application in Indonesian Travel Industry

Tina Setriani, Herman Surdiatno Soegoto

This research aimed to analyze the effectiveness of promotion using digital platforms by content marketing, advertising, and influencer who promote the products. The research method used was a qualitative descriptive analysis with SWOT tools. SWOT Analysis is a process that includes four areas into two...

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Return on Assets, Debt to Equity Ratio, and Earning per Share Impact on Stock Price in Property Companies Stock Exchange

Devi Lutfiah, Dedi Sulistiyo Soegoto

This study aims to determine the rate of return on assets, debt to equity ratio, and earnings per share impact on stock price, either partially or simultaneously, on a property company listed on the Indonesia Stock Exchange 2014-2018 period. The data analysis method used was multiple linear regression...

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Ability to Pay Personal People Mandatory Taxes in KPP Pratama Majalaya Bandung

Wati Aris Astuti, Adnesha Mutia

Willingness to pay tax can be interpreted as a value that is willing to be contributed by someone (determined by regulation) that is used to finance the

contributed by someone (determined by regulation) that is used to finance the general expenditure of the country by not receiving reciprocal services directly. The willingness of taxpayers to pay taxes is important in tax collection....

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E-Budgeting to Enhance the Quality of Information

Adeh Ratna Komala

Regional Organization (RO) in implementing the budgeting system has not yet integrated the system. The budget is one of the government finances that must be appropriately managed where the funds collected must be adequately budgeted. The purpose of this study was to find out the implementation of e-budgeting...

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Reliability Analysis of Islamic Financial Statements: Zakat, Infaq, and Shodaqoh

Sri Dewi Anggadini, Deden Abdul Wahab Syaroni, Rio Yunanto

The purpose of this study is to analyze the reliability of the financial reporting system in amil zakat institution. This study used a descriptive method that was a method of collecting data from various written sources such as books, journals, and articles. The result of the analysis shows that financial...

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Quality of Audit System Information for Internal Control Effectiveness

Inta Budi Setya Nusa

Information system audit is a tool used in the supervision and evaluation of inputs, data processes, and results of financial statements. This study aims to determine the effectiveness of information systems audits in helping control business processes that have an impact on improving internal control...

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Effectiveness and Contribution of Land and Building Tax to Local Revenue

Angky Febriansyah

This study aims to analyze the achievement of land and building tax targets in Bandung city during 2014-2018 and to find out how much the effectiveness and contribution of land. Also, building tax revenues to the total revenue of the Bandung municipal government for five years. The research method used...

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Tracing Tax Violation by Taxation Information System

Siti Kurnia Rahayu

There is a problem of tax violation or non-compliance of taxpayers that occur every year in Indonesia. The Directorate General of Taxes needs to endeavor more intensive ways in which to strengthen the policy countermeasures to combat this problem. From various scholarly studies concerning this matter,...

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The Effect of Macro Economic Variables on Value Added Tax (VAT)

Lilis Puspitawati, Wiko Ramdhani Hartono

Tax is one of the sources of state income that used to finance expenditures in a country. Therefore tax revenue is the dominant factor in sustaining national development in a country. The problem that occurred at this time that there is a condition of an increase in the number of taxable entrepreneurs,...

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Kansei Analysis using Analytical Hierarchy Process

Chandra Nuur Huda, Ana Hadiana

In determining a choice that is not based on specifications, it is important to know the aspects of feelings in a product. Kansei is a technology that translates feelings into product design. The application of Kansei in the development of decision support systems can help facilitate decision making...

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Achievements Strategy for Unqualified Opinion in Bandung Government

Poni Sukaesih Kurniati, Suryanto

The purpose of this study is to analyze the Regional Government's strategy in the effort to achieve a Fair Opinion without Exception (WTP) opinion. This research is descriptive research with a qualitative approach. The sources of data are obtained from interviews and results of searches for scientific...

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Relationship Between Regional Economic Growth and Regional Original Revenue to Regional Financial Independence

Ony Widilestariningtyas

Regional autonomy requires independence and genuine regional income which reflects regional economic growth. This study provides empirical evidence about the relationship between regional economic growth, regional own- source revenue, and financial independence. Descriptive and explanatory methods were...

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Quality of Audit System Information for Internal Control Effectiveness

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Abstract—Information system audit is a tool used in the supervision and evaluation of inputs, data processes, and results of financial statements. This study aims to determine the effectiveness of information systems audits in helping control business processes that have an impact on improving internal control and be able to find solutions related to the implementation of information system audits. In reality, in its implementation; there is still fraud that occurs in the service and manufacturing industries due to weak internal control. This research method used the descriptive method to reveal the problem or condition of the data that relates to the implementation of an information system audit for Internal Control Quality. The unit of analysis of this study is that 43 commercial banks in Indonesia are registered with the Financial Services Authority. Verification analysis in this study uses statistical test equipment with Partial Least Square (PLS) based on structural equation testing. The results found that the implementation of an effective Information Systems Audit has a positive impact on Internal Control, which means that implementing an effective Information System Audit will have an impact on improving the quality of Internal Control.

Keywords—Information system audit, Accounting information systems, Internal control

I. INTRODUCTION

Basically, a quality audit starts from an inspection process above with what is done by improving the quality of information systems carried out by auditors both internal auditors and external auditors with the aim of management in determining policies that support the organization. Meanwhile, according to in the implementation of an information system audit will also evaluate the effectiveness of controls carried out on the organization of all business activities [1]. Information Technology Audit or IT audit focuses on aspects of the information system contained in an organization, which includes evaluating the implementation, operation, and control of information systems [2]. Audit quality is all possibilities or probabilities of an auditor in finding and reporting an error or fraud that occurs in accounting information systems [4]. According to Ron Weber (2010) audit IS process provides performance evaluation on computer systems with several aspects examined in information systems audits such as effectiveness, efficiency, availability system, reliability, confidentiality, and integrity, security aspects, process audits, program modification, audits on data sources, and data files. Several aspects were examined in information system audits such as effectiveness, efficiency, availability system, reliability, confidentiality, and integrity, security

aspects, process audits, program modification, the audit of data sources, and data files. Information System Audit is a systematic process in collecting and evaluating evidence to determine that a computer-based information system used by an organization has been able to achieve its objectives. Audit is an activity that conducts checks to evaluate and evaluate an activity or object such as the implementation of internal controls in accounting information systems whose work is determined by management or the accounting function process that requires improvement. The audit is part of the professional field of accounting association which includes internal and external audit professionals who are always said to be able to improve competencies to be able to adapt to the development of information technology and increase the users of accounting information.

Specific techniques that are applied to IT-based transaction processing information systems. These IT audits can be used for testing through audit procedures designed to test errors in a monetary misstatement. Computer-based testing techniques use certain software used by examiners to examine and achieve audit objectives in conducting audit evidence collection using the computer that is by the test of control and substantive test. Internal and external auditors can use computer-based audit approach techniques effectively. In addition to this, in carrying out an information system audit that the auditor can ensure information system objectives can be fulfilled, namely security protecting computer equipment, programs, communications, and data from unauthorized access, modification, or destruction; The development and acquisition of the program is carried out in accordance with special and general authorizations from the management; The program modification is carried out with the authorization and approval of the management; Processing of transactions, files, reports, and other computer records is accurate and complete; Inaccurate source data. Or who do not have the right authorization identified and handled in accordance with established managerial policies; Computer data files are accurate, complete and kept confidential.

Audit programs are needed to create effective and efficient audits. According to besides that it still has two other advantages, namely: Assisting audit management in resource planning, for example, can be calculated how many hours are needed to carry out an audit based on the time expected to carry out each audit step in the audit program; Assist consistency in testing internal controls [8]. process, which is influenced by human resources and information

technology systems, which are designed to help organizations achieve certain goals or objectives. Internal control as a renewal of management control, management control emphasizes the procedure, while internal control emphasizes the role of human or perpetrator rather than a series of procedures [6].

So far, almost all aspects of life involve the use of information and communication technology (ICT): Work Communicating, Shopping, ICT Entertainment increasingly sophisticated Faster Greater physical capacity, smaller ICT, increasingly affordable Computer Crime & Computer Fraud. The phenomenon of the Ministry of Finance of the Republic of Indonesia [9]. Imposes administrative sanctions on each of the Marlina Public Accountants & Partners (Deloitte Indonesia). Subject matter analysis and conclude that there are indications of violations of the accounting profession's standards. As for the violation committed by Public Accountant Office Marlina & colleague, it is not fully fulfilled, the understanding of information system control related to customer data and journal finance receivables accuracy, obtaining sufficient and appropriate audit evidence on Consumer Finance Accounts receivable, there is no reasonableness of occurrence and separate assertions. financing income account limits, implementation of adequate procedures related to fraud risk detection processes and responses to fraud risks, and professional skepticism in planning and conducting audits.

Usthavia Frans, Director of Bank Mandiri's Digital Banking and Technology [4] PT Bank Mandiri Tbk was also exposed to a skimming case which caused losses to customers of banks and banking companies as meant by Skimming which was an act of theft of credit and debit card information by copying information contained there is a magnetic stripe card illegally.

The research conducted by s the results of the study revealing that there is a statistical and positive effect of the quality of information system audits on internal controls that have an impact on managerial performance [16]. Then according to the quality of operational audits on effective information systems can improve company performance assessed and can meet company and industry standards has a positive effect on internal audits on information systems on internal controllers[7]. An effective internal control system can influence the effectiveness of the audit information system [13]. Information system auditing can improve measuring the effectiveness of internal control through their efforts [14]. Internal control systems are applied to prevent fraud and comply with laws and regulations, and essential opportunities were missed. The same internal control can be also used to systematically improve business, specifically in terms of effectiveness and efficiency of internal audit [15]

In researching the effectiveness of information system audits using Indicators The COBIT method is more focused on the company's human resources **Define the Strategic Plan:** It is the planning of IT strategies needed to manage and direct all resources. **Determine Technological Direction:** The function of information technology services in determining the direction to support business needs. **Communicate Management Aims and Direction:** Management develops an information technology in the

company and defines the control framework and communicates the policy. **Manage Human Resources:** This step is used to obtain, maintain and motivate a competent workforce for the creation and delivery of IT services for businesses. **Manage Quality:** A QMS is developed and maintained, which includes development, proven acquisition processes, and standards. **Educate and train user:** Effective education of all users of information technology systems, including those contained in information technology, requires identifying the training needs of each user group

Factors that encourage the importance of information system audits to improve internal control [5] Detect that computers are not managed in a less directed manner; Detect risk of data loss; Detecting the risk of making wrong decisions due to information on the results of the computerized or incomplete system process; Maintaining company assets because of hardware, software and personnel has a very important value for the organization; Detect the risk of computer errors; Detect the risk of computer abuse (fraud); Keeping secrecy; Improve control of evolution of computer use. Internal control also has the function of ensuring that the program on the information system is planned and the management objectives. The types of internal control carried out by management include preventative control controls (before a deviation occurs), Detective controls, detect irregularities after they occur; Corrective controls, ensure correction of problems found by detective controls, in general, requires human intervention. Audit Around the Computer is an audit of a computer-based information system without using the capabilities of the equipment itself. The auditor does not make an effort to test the control of the client computer-based information system but on the input and output of the application system. From the assessment of the quality of the input and output of this application system, the auditor can conclude the quality of data processing by the client. Therefore the auditor must be able to access sufficient source documents and a detailed output list in a readable form. The key is to track selected transactions from source documents to estimates and financial reports. To apply this method, the auditor first reviews, and tests the input controls, then calculates the expected results of the selected transaction processing and then the auditor compares the actual results as seen in the estimated balance summary report, with the results calculated manually.

Compensation controls can be found in cases where weaknesses in one control are closed by another control. Information Systems Audit Objectives can be grouped into two main aspects of IT management, namely: Information system audit compliance is focused on obtaining conclusions about conformity aspects, namely: Confidentiality, Integrity, Availability and Compliance, and Performance information system audit is focused on obtaining conclusions on aspects performance, namely: Effectiveness, Efficiency, Reliability [5]. In this study, internal control indicators are (1) efficiency and effectiveness of operations (2) presentation of credible financial statements (3) compliance with applicable laws and regulations [11].

II. METHODS

This research method used the Sense-Making approach, which is a set of meta-theory assumptions that lead explicitly to an overall approach to using methodologies that suggest appropriate methods for framing questions, collecting data, and analyzing to arrive at substantive theories. The methodology of this study uses the Sense-Making approach in framing research questions, data collection techniques, and analysis of [12]. Besides this, Sense-Making provides a more valid description of possible problems and how they can be resolved, than if the user is asked to suggest improvements to an existing relationship. In this study, the analysis method used was Structural Equation Modeling (SEM) with the Partial Least Square (PLS) using a random bootstrapping or doubling method. Therefore the assumption of normality will not be a problem for PLS. Besides being related to data normality, by doing bootstrapping, PLS does not require a minimum number of samples.

Stages of Analysis: The process of data analysis starts at the beginning of the study (literature study). Then proceed with examining all data obtained from informants through triangulation techniques. The results of interviews in the form of transcripts are reduced by category or unit of analysis. **Stages of Interpretation:** After all interviews have been reduced in the unit of analysis, interpretations are made to draw conclusions. This interpretation is carried out by integrating (triangulating) all data obtained with different techniques. The results of the interpretation and discussion will be presented in narrative form (descriptive). The discussion was conducted by analyzing the data based on each informant and analysis unit (from the combined informants). From the results of the discussion, a conclusion will be drawn. This conclusion is the result of research to formulate suggestions or input [12].

III. RESULTS AND DISCUSSION

Measurement Model Variable Quality of Information System audit

The quality of the information system audit consists of 6 (six) manifest variables, namely define the strategic plan, determine the technological direction, communicate management goals and revisions, manage human resources, manage quality and educate and train users. Based on the outer model equation (measurement model) variable information system audit quality, for each manifest variable informing the information system audit quality variable obtained the weight factor as presented in the following Table I.

TABLE I. MEASUREMENT MODEL

Variable Manifest	Loading Factor	Measurement Model	t-count
Define the strategic plan	0,656	$X_1 = 0,656 X_2 + 0,570$	5,306
Determine technological direction	0,804	$X_2 = 0,804 X_2 + 0,354$	15,463

Communicate management aims and direction	0,711	$X_3 = 0,711 X_2 + 0,494$	7,970
Manage human resources	0,837	$X_4 = 0,837 X_3 + 0,299$	12,061
Manage quality	0,629	$X_5 = 0,629 X_3 + 0,604$	5,055
Educate and train user	0,784	$X_6 = 0,784 Y + 0,385$	14,728

The calculation results of the loading factor of the quality of the audit system information variable show that the manifest variable is significant in forming the audit system information organization variable. The value of loading factor for 6 (six) manifest variables of the quality of audit information system latent variable, namely define the strategic plan, was obtained by 0,656 with t-count the amount of 5,306, determine technological direction earned the amount of 0,804 with t-count the amount of 15,463 and communicate management aims and direction earned the amount of 0,711 with t-count the amount of 7,970, the amount of 0,767 the amount of 11,389. The manifest variable of the latent variable manage human resources is earned the amount of 0,837 with t-count the amount of 12,061, manage quality earned the amount of 0,629 with t-count the amount of 5,055 *loading factors* educate and train user earned the amount of 0,784 with t-count the amount of 4,728. Value t-count *loading factor* for 6 (six) manifest variables of the latent variable audit system information variable as seen in the table more than 1.96 so that it can be said that the manifest variable used is meaningful in measuring the information system audit quality variable.

Outer Model variable of Internal Control.

The effectiveness of internal control consists of 3 (three) manifest variables, is efficiency and effectiveness of operations, presentation of credible financial statements and compliance with applicable laws and regulations. Based on the results of SEM PLS processing the outer model equation (measurement model) the variable of internal control effectiveness, for each manifest variable informing the effectiveness of internal control, obtained the loading factor weight as presented in the following Table II:

TABLE II. THE MODEL VARIABLE OF INTERNAL CONTROL

Variable Manifest	Loading Factor	Measurement Model	T _{count}
efficiency and effectiveness of operations	0,916	$Y_1 = 0,916 X_1 + 0,161$	33,771
presentation of credible financial statements	0,890	$Y_2 = 0,890 X_1 + 0,208$	27,915
Compliance with applicable laws and regulations.	0,856	$Y_3 = 0,856 Z + 0,267$	23,435

The outer Model variable of Internal Control

The value of the loading factor for 3 (three) manifest variables of the latent variable effectiveness of internal control as shown in the table is more than 1.96, so it can be said that the manifest variable used is meaningful in measuring the variables of internal control effectiveness. From the value of loading factors obtained looks relevant the biggest contribution in forming the variable effectiveness of internal control is efficiency and effectiveness of operations, presentation of credible financial statements, compliance.

Outer Model variable quality of audit system information with applicable laws and regulations

Loading factors for manifest variables on loading factors for the effectiveness of internal controls show that manifest variables are meaningful in forming effectiveness variables of internal control. The value of loading factor for 3 (three) manifest variables of the latent variable effectiveness of internal control, namely efficiency and effectiveness of operations is equal to 0,916 with t-count the amount of 33,771 and manifest presentation of credible financial statements in the amount of 0,890 with t-count the amount of 27,915. And the manifest compliance with applicable laws and regulations with t-count the amount of 23,435. For the three highest manifest values which are also the main priority to be given attention to increasing the effectiveness of internal controls are the manifest efficiency and effectiveness of operations

Structural Model Testing

To test the structural model obtained in Structural Equation Modeling (SEM) with the Partial Least Square (PLS) approach, the approach is done by looking at several measures, namely convergent validity, discriminant validity, composite reliability, and R2.

The assessment of structural models through the value of convergent validity is seen from the correlation between the item score or component score and the construct score obtained. The indicators of each construct variable used must be stronger than the association with other indicators. The calculation results are shown in the following Table III.

TABLE III. CORRELATION VARIABLE

Construct	Indicator	Quality of Information System audit (X) (X1)	Effectiveness of internal controls (Y)
Quality of Information System audit (X)	p1	0,811	0,211
	p2	1,076	0,298
	p3	0,852	0,138
	p4	0,958	0,220
	p5	0,277	0,864
	p6	0,248	0,956
Effectiveness of internal controls (Y)	p7	0,189	0,772
	p8	0,083	0,784
	p9	0,243	0,769

Source: PLS SEM Output **Convergent Validity**

Based on the correlation value of each indicator with the constructed variable used it can be seen that each construct variable has a stronger correlation value with the indicator compared to other indicators. This shows that the structural model obtained has been formed from latent constructs of variables that are precisely formed by the indicator

Discriminant Validity

The second measure used in assessing structural models is discriminant validity. Discriminant validity assesses the validity of the construct that is formed compared to the other constructs (Table IV)

TABLE IV. DISCRIMINANT VALIDITY

Variable	AVE
Quality of Information System audit (X)	0,764
Effectiveness of internal controls (Y)	0,942

Discriminant validity assesses the validity of the construct that is formed compared to the other constructs. The value of Average Variance Extracted (AVE) is obtained for the construct of the Quality of Information System audit of 0.764. Value of Average Variance Extracted (AVE) for constructs of Effectiveness of internal controls of 0.942. Based on the description above, it is obtained that the AVE value of each reflective latent variable exceeds the specified limit of 0.5 [11] so that the AVE criteria can be met (Table V).

TABLE V. R-SQUARE VALUE

Relation	λ	T-Statistic	R square
Quality of Information System audit (X) Effectiveness of internal controls (Y)	0,598	8,768	0,53,4

** Significant at the real level 0,05, t-count = 1,96

The R-square for the dependent construct of Quality of Information System audit on Effectiveness of internal controls is obtained at 0.59.8 These results indicate that the Quality of Information System Audit of the Effectiveness of internal controls is 53.4%. Based on the results of the R-square calculation above, the Quality of Information System audit has a strong influence on the effectiveness of internal controls (Table VI).

TABLE VI. RESULT R-SQUARE

Variable	Path coefficient	Direct Influence	Indirect Effects (via)		Total
	(R)	(R ²)	X2	X3	
X ₁	ρ_{yx1}	$(\rho_{yx1})^2$	ρ_{yx1} Γ_{x1x2} ρ_{yx2}	ρ_{yx1} Γ_{x1x3} ρ_{yx3}	0,367
	0,398	0,398 x 0,398	0,398 x 0,236 x 0,356	0,398 x 0,144 x 0,199	
		0,158	0,033	0,011	

(Source: Attachment of Smart PLS Output)

Structure Path Diagram: Path coefficient, Outer Weight, Outer Loadings

The results of the calculation of the influence of the Quality of Information System audit on the effectiveness of internal controls is 0.367. This magnitude is obtained through calculations with the path coefficient of the Quality of Information System audit variable and latent variable correlations. Directly Quality of Information System audit has an effect of 36.7% on the Effectiveness of internal controls.

Internal control activities are closely related to various types of documents and records generated by information systems. Companies that use information systems effectively can be faster, more correct and more efficient in making these decisions will have an impact on the effectiveness of the internal control structure. Audit of quality information systems will be able to protect the company's assets and resources from fraud, errors, system failure. So that it can be interpreted that between the quality of the information system audit with internal control is a unity that can influence each other

IV. CONCLUSION

This study concludes that there is a strong relationship between the quality of information audit systems and the effectiveness of internal controls. Regarding the quality of quality information system audits, internal controls will run effectively. And on the contrary, which determines the effectiveness of internal controls is done well, then the information system will be of high quality.

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