

# THE INFLUENCE OF INTERNAL SYSTEM, EXTERNAL SYSTEM AND ETHIC TO THE SATISFACTION OF USER SYSTEM AND FINANCIAL INFORMATION QUALITY ALONG WITH THE PERFORMANCE OF FINANCIAL ACCOUNTING INFORMATION SYSTEM AT PRIVATE POLYTECHNIC IN EAST JAVA

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## ABSTRACT

The This study examines behavioral accounting on the basic theory of accounting information system. Respondents in this study were 123 respondents of the use of accounting information system in this study is composed of management director, deputy director, head of the study program, the head of the laboratory, faculty, staff users of information systems Private Polytechnics in East Java as many as 123 respondents were categorized in population research questions in complete charge. The results in this study is that the Internal System is a system in the organization Polytechnic regarding internal control systems, the competence of the Human Resources, System Operating Procedure, and the support of top management, and External Systems regarding hardware and software can result in increased user satisfaction system Private Polytechnic in East Java. Internal system does not have a significant effect on the performance of financial accounting information systems, although in East Java Private Polytechnic System Internal Control, Human Resource Competency, Standard Operating Procedure, and top management support is good and this is because the level of compensation is still low so that the spirit of Human Resources still low. Internal systems, external systems, and Ethics significant effect and impact on improving the quality of financial information private Polytechnic in East Java. External Systems, Ethics, system user satisfaction, and quality of financial information have a significant effect on the performance of financial accounting information systems in East Java Private Polytechnic. Originality of this research is ethical path associated with the quality of financial information and ethical lines that are connected with the performance of financial accounting information system. Besides originality of this research external system pathways related with the system user satisfaction.

**Keywords :** *Internal System, External System, Ethic, The Satisfaction Of User System, Financial Information Quality, Performance Of Financial Accounting Information System.*

## 1. INTRODUCTION

Polytechnic is part of a national education system that aims to prepare students to become members of the community who have professional skills that can implement, develop, and disseminate science and technology and seeking its use to improve people's lives and well-being of mankind and enrich the national culture. Polytechnic is a professional education that is directed at a particular skill application readiness. To achieve

this purpose polytechnics provide a learning experience and training sufficient to form professional capability in the field of science and technology. Polytechnic becoming known in Indonesia since 1982 and at that time, higher education is still dominated by graduate level educational institutions. Therefore the government through the Ministry of Education and Culture want any educational institution that can fill skilled workforce that has the skills to work. In 2014, there were 214 overall Polytechnic consisting of 109



Polytechnic state and 105 Polytechnic Private. East Java, there are 18 Polytechnic comprising Polytechnic state 8 and 10 are private Polytechnic. Polytechnic from year to year the number in Indonesia continues to rise both state polytechnic or private polytechnic [1].

Various phenomena arise in Indonesia ahead of the ASEAN Economic Community (AEC) in 2015 that labor shortages are ready to fill the needs of industry [2]. With a ready workforce needs are still many in need in the business world, while Indonesia is not able to provide the ready-made power. Furthermore, the more years of education were scored power ready to use the growing number of phenomena that occur between the needs of ready workforce that is still inadequate and the growth of vocational education is increasing. With the growth of vocational education in Indonesia from year to year increases the required autonomy from a financial standpoint the Polytechnic so performance financial accounting information system will be in demand better. Higher education is one of the very high risk sector against criminal acts (cyber) / fraud. Colleges and universities reported that high level of criminal acts attacks (cyber), with millions of hacking attempts into the information system weekly. While social security and bank account numbers is always risky, but it is also susceptible to loss of valuable intellectual property such as patents granted to faculty and students, as well as the personal information of students, faculty and staff. Because the frequency of criminal attacks (cyber) / cheating in higher education institutions, the need to raise awareness of the virtual world has never been greater [3]. With a variety of fraud (cyber) will affect the performance of financial accounting information systems in educational organizations especially Polytechnic.

Conducted a study that the ability of personnel and top management support has a significant positive influence on user satisfaction [4]. This study reinforced [5]. In this study, researchers developed a Human Resources incorporate competencies and top management support as an indicator of the internal system.

Conducted research with the title of the findings of the ability of human resources is a critical factor that determines the quality of accounting information [6], [7], [8]. Other research is with the findings of human resource competencies that do not affect the quality of financial information [9], [10]. This difference is due to the object of study and research different time, this contradiction

invites researchers to conduct further research to develop the ability of human resources is an indicator of the internal system.

Conduct research analyzes the factors that affect the performance of accounting information systems, with the findings of user involvement, support of top management, formulation, training & education, commitment control information systems affect the performance of the accounting information system [11], [12], [9], [6].

With the findings of the external factors is a critical factor that determines the quality of accounting information [6]. The findings of the external factors do not affect the quality of financial information. This difference is caused by different respondents are between companies and governments [13]. This contradiction invites researchers to conduct further research to be developed that is external system involve technology development that hardware technology and software technology associated with the quality of financial information.

With the findings of external factors have positive influence on the performance of accounting information systems [12]. This research is supported by the discovery [6], to undertake further research to develop the system of external researchers who with development of hardware technology and software technology linked to the performance of the financial accounting information system.

The findings show that gender differences in software piracy and hacking tend to be more common among men than women so ethical influence on information technology [14]. With Ethics findings lead to a better moral and ethical reflected in the use of information systems [15], [16]. In this study, researchers developed a new path between the ethics of the quality of financial information and the ethical path to financial accounting information system performance.

Originality on the model developed in this study is the path Ethics [17] which is connected with the quality of financial information and financial information system performance. Development of this model explains the ethics application information system on the quality of financial information and financial accounting information system performance. Reasons incorporate ethics in information technology because ethics can determine what is good or bad and whether the activities performed by the information technology can be said to be responsible or not. The current



trend of information technology users are often misused to harm others by stealing passwords and using their expertise and other crimes that crackers therefore user ethics of information technology is needed at this time. In addition to the originality of this model is a pathway linking the external system with the system user satisfaction. Development of this model describes the development of technology that is the development of hardware and software [18] the more satisfying users of the system.

From a number of studies, the results of previous studies, and there is a gap research (research gap) shows still happen that contradiction relationship between internal systems with the quality of financial information, the relationship with the external system of financial information quality, the relationship between the quality of financial information with financial accounting information system performance. There is a contradiction of a study with other studies that show different results. The problems of this study include taking a crack research as a central point in the study.

## 2. LITERATURE REVIEW

### 2.1. Behavioral Accounting

Accounting behavioral is the branch of accounting that studies the relationship between human behavior with the accounting system [19]. According is a collection of accounting information systems such as human resources and equipment designed to transform financial data and other data into information [20]. Financial reporting in the education sector is intended to present and reveal the full activity of educational institutions including units in them and the economic resources entrusted by the contributor, a member organization of the educational institutions, creditors and other parties as well as to account for them in accordance with the legislation applicable with regard to the principles of accountability and transparency [21].

### 2.2. Internal Systems

The system can be distinguished on the organization's internal systems and external system, internal systems are systems that influence in the organization [22]. By looking at where the actual position within the framework of micro information system [18].

Internal systems within an enterprise is related internal control system, human resource competencies, standards operational procedures, top management support [18]. These indicators can

be described as follows: 1. The internal control system explains that the interaction between people and systems as well as the implementation of the system is an important factor affecting the quality of an information. 2. The competency of human resources, describes the competence of human resources is the human resource capacity to carry out the duties and responsibilities assigned to him by the provision of education, training, and experience sufficient 3. The standard operating procedures, is a written standard which is used to push and move a group to achieve organizational goals. 4. The support of top management, Top management is the highest management consisting of a small group of executives. Often referred to as the President Director, Deputy Director, Senior Vice President, Head of Division, and so forth.

### 2.3. External Systems

The external system is the development of both technology hardware and software [18]. 1. hardware, the hardware includes all the physical equipment used in information processing. Hardware related to hardware devices with communication medium that connects multiple networks and process the data packets so that data transmission is more effective [23]. 2. software, the software includes all the sequence of information processing. The general concept of this software is not just a series of commands called program information with computer hardware and direct control, but also a series of commands called information processing procedures needed people [23].

### 2.4. Ethic

Ethical means the science of what is commonly done or knowledge of the customs [17]. Important ethical dimension relates specifically to the use of any technology that ethical form. There are four indicators of technological ethics namely: proportional, informed consent, justice, and minimization of risk [23].

### 2.5. System User Satisfaction

User satisfaction is how much information is provided to meet the needs of the information they need [24]. In general developed a model to measure the satisfaction of users of the system. They develop measurement instruments satisfaction called End-user Computing Satisfaction (EUCS). Develop EUCS instrument consisting of 12 items by comparing traditional data processing environment with end user computing environment,

which includes five components: content, accuracy, format, ease, and timeliness [25].

### 2.6. Quality of Financial Information

Quality system means the quality of the combination of hardware and software in information systems. Quality system in this study is defined as the quality of accounting software. The focus is on the performance of the system, which refers to how well the capabilities of the hardware, software, policies, and procedures of information systems can provide information to the user's needs [26]. In terms of the quality of the measurement of financial information must meet the following requirements: accurate, relevant, and timely [27].

### 2.7. Financial Accounting Information System Performance

Performance information systems, an assessment of the implementation of activities compared with the objectives that have been set previously. Performance assessment information system means to implementation of the system, whether it is in accordance with the objectives set or not. To assess the performance of financial accounting information systems can be assessed from PIECES is a framework developed [22]. PIECES can be used as a basis for the analysis of the importance of a problem or the effectiveness of a solution consisting of several frameworks are: 1. performance. 2. information. 3. economy. 4. control. 5. efficiency. 6. service.

## 3. RESEARCH METHODS

### 3.1. Research Design

The study design is a plan, a conceptual framework for relations structure variables a detailed planning of research studies that are used as guidelines for research studies leading to the goal of the study. This study intends to explain the influence between variables through hypothesis testing and perform explanation of some variables, then the nature of this research is the explanation. The purpose of this study is to explain causal relationships between variables through hypothesis testing [28].

### 3.2. Population and Sample

Population which is a group of people, events, or any that have certain characteristics. Members of the population called population elements [29]. On the other hand the population is defined as a generalization region consisting of objects or subjects that have certain characteristics. The

population in this study were all employees, and user management information system in East Java Private Polytechnic. Total Private Polytechnic in East Java Polytechnic number 10 in Surabaya, Mojokerto, Kediri and Malang. The unit of analysis in this study is a private Polytechnic in East Java, while the unit of observation is the behavior of the employees and management information systems as the user output in Java Private Polytechnic in east Java. Technique samples in this study by using the proportional random sampling. Private Polytechnic in East Java as many as 10 of such amount will be taken by way of proportional random sampling. Selected samples are: (1) Polytechnic Surabaya, (2) Ubaya Polytechnic Surabaya, (3), Polytechnic NSC Surabaya, (4) Polytechnic Sakti Surabaya, (5) Health Polytechnic Mojopahit Mojokerto, (6) Polytechnic Cahaya Surya Kediri, (7 ) Polytechnic Kediri, (8) Polytechnic of Malang, (9) Health Polytechnic Supraun Kasdam Brawijaya V Malang, (10) Unisma Polytechnic of Malang.

Samples is researching some of the elements of the population, or in other words, the sample is a small part of the population. Sample members called the subject. The sampling method used in this research is proportional sampling random, the total population of 10 Private Polytechnics in East Java, the number of management consisting of the director, assistant director, chairman and head of the laboratory courses and a staff of about 302 people. Sampling technique as a procedure to determine the portion of the population, were taken and used to determine the desired characteristics and properties of the population, so that the size of the samples taken can be representative, it is calculated using the formula is as much as 123 respondents.

### 3.3. Types and Sources of Data

Types and sources of data used: [28] states that quantitative research or with the numbers used for two reasons. First, the numbers allow statistical analysis of the data generated. Second, the number of rules to facilitate communication and results measurement. In this study, the data used is qualitative data were quantified by using a Likert scale by using a scale of 1 to 5. In this study the source of the data used is primary data (primary data) in which the primary data is a source of research data obtained directly from The original source (not through an intermediary medium), in this study the primary data is taken through a questionnaire instrument which is based on indicators of each variable were analyzed.



Collecting data as a source of primary data in this study conducted preparation of the statement is structured as an instrument to obtain data regarding the studied variables of management consisting of the director, assistant director, chairman of the study program, the head of the laboratory and employees Private Polytechnic in East Java. Data retrieval is also performed with unstructured interviews and direct observations, and use the documentation with the aim to further refine the analysis.

**3.4. Methods of Data Analysis**

To determine the relationship between several variables such as System Internal, External System, Ethics, User Satisfaction System and the Information Quality financial and financial performance the Information Systems Private Polytechnics in East Java in accordance hypotheses are formulated and tested the hypothesis in question used structural equation modeling analysis (SEM), Structure Equation Model used for the relationship between the variables under study is a causal relationship that measurement can only be together or simultaneously so that each of the influence of existing relationships can be identified quickly and accurately. SEM as the relationship between the results of an empirical investigation with confirmatory analysis [30]. This relationship is the result of theoretical justification is associated with an empirical investigation conducted by researchers. The SEM is used to explain certain phenomena that involve two or more variables, either latent variables or not. Intended use of SEM is simply wanted to test whether there is indeed a model that can explain the phenomenon obtained.

**4. RESULTS AND DISCUSSION**

**4.1. Profile of Respondents**

Profile 123 respondents who participated in this study appear in the table below :

*Tabel 1 : Profile Respondents*

Information	Quantity	%
<b>Position</b>		
▪ Employee	68	55,28
▪ Management	55	44,72
Total	123	100
<b>Level of Education</b>		
▪ Doctor	4	3,3
▪ Magister of Degree	45	36,6
▪ First Degree	43	35,0
▪ Diploma	18	14,6
▪ Senior High School	13	10,6
Total	123	100

Information	Quantity	%
<b>Gender</b>		
▪ Man	62	50,4
▪ Women	61	49,6
Total	123	100
<b>Age</b>		
▪ 20 – 30	42	34,15
▪ 1 – 40	55	44,72
▪ 1 – 50	15	12,19
▪ > 51	11	8,94
Total	123	100
<b>Length of work (year)</b>		
▪ 1 – 5	63	51,22
▪ 6 – 10	34	27,64
▪ 11 – 15	22	17,89
▪ > 16	4	3,25
Total	123	100

Source: processed, 2014

**4.2. Validity and Reliability**

**4.2.1. Validity**

Validity test is intended to determine whether the questions in the questionnaire are representative. Validity testing is the testing of the items that make up each indicator statement on any study variable. The validity of each item can be seen from the statement Corrected Item-Total Correlation. Each item is said to be a valid question when the value Corrected Item-Total Correlation greater than 0.3. Validity test is done to determine the extent to which the item can be measured each indicator statement for each variable under study conducted on 123 respondents Private Polytechnics in East Java. The result of the calculation Corrected Item-Total Correlation each item statement on Internal System variables, external systems, ethics, system user satisfaction, the quality of financial information and financial accounting information system performance figures show a correlation greater than 0.30, so it can be said that all items can statement said to be valid. Test the validity of the indicators concerning each of the variables related to the variable internal systems, external systems, ethics, satisfaction of users of the system, the quality of financial information and financial accounting information system performance all the loading factor is statistically significant because all have a value of  $p = 0.000$  smaller  $d \alpha = 0.05$  so that all variables are significant. Because all the loading factor values greater than 0.5, then all variable can be used to measure the performance of Financial AIS.

**4.2.2. Reliability**

Reliability test is used to determine the reliability of respondents to the statements given as instruments in the form of a questionnaire.

Reliability testing is done by looking at the results of the analysis of Cronbach's Alpha, which calculates the coefficient alpha. Reliable Instrument stated when the results of the analysis showed Cronbach's alpha values above 0.6 [28]. In this study, Cronbach's alpha results above 0.6 so that in katakana Valid. Further research in calculating reliability using composite (construct) reliability with a minimum cut-off value is 0.7. All variables on internal systems, external systems, ethics, system user satisfaction, quality and performance information financial accounting information system, it turns out the latent variables CR value above its cut-off value of 0.7 so that it can be said of all the variables reliable.

**4.3. Structure Models**

Having tested the validity and reliability on all latent variables are valid and reliable results, multivariate data is normal, there is no singularity and no outliers, then the latent variables can be followed in the analysis of the shape of the path diagram presented in Fig influence of internal systems, external systems, ethics to the financial performance of the SIA through the system user satisfaction and quality of financial information as follows:

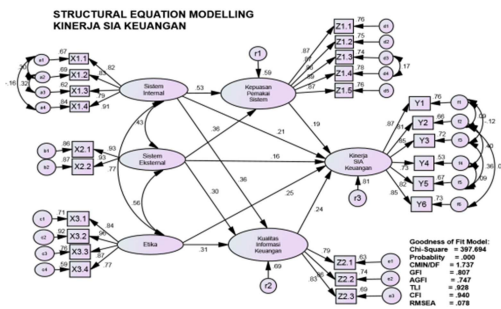


Figure 1 : Structural Equation Modeling

Tests on the image path coefficients and equations above in detail presented in the table below :

Tabel 2 : Coefficient Testing Results Performance Model Line AIS Financial

Variable	Coeff.	C.R.	Prob.	Information
External System → Quality Financial Information	.298	3.466	.000	Significant
Ethic → Quality Financial Information	.314	2.468	.014	Significant
Internal System → System User Satisfaction	.534	6.122	.000	Significant

Variable	Coeff.	C.R.	Prob.	Information
Internal System → Quality Financial Information	.362	3.025	.002	Significant
External System → System User Satisfaction	.364	4.454	.000	Significant
Ethic → Performance of Financial AIS	.251	2.238	.025	Significant
External_System → Performance_of Financial AIS	.155	2.020	.043	Significant
System User Satisfaction → Performance_of Financial AIS.	.193	2.024	.043	Significant
Quality Financial Information → Performance_of Financial AIS.	.242	2.101	.036	Significant
Internal System → Performance of Financial	.214	1.974	.051	Not Significant

Source: processed, 2014

External System (X<sub>2</sub>) positive and significant effect on the Quality of Financial Information (Z<sub>2</sub>). This is evident from the marked positive path coefficient of 0.298 with a value of CR of 3.466 and obtained a significance probability (p) of 0.000 which is smaller than the significance level (α) specified by 0.05. Thus the External System (X<sub>2</sub>) directly affect the quality of financial information (Z<sub>2</sub>) of 0.298, which means that every increase in the External System (X<sub>2</sub>) will raise the quality of financial information (Z<sub>2</sub>) of 0.298.

Ethics (X<sub>3</sub>) positive and significant effect on the Quality of Financial Information (Z<sub>2</sub>). This is evident from the marked positive path coefficient of 0.314 with a value of CR of 2.468 and obtained a significance probability (p) of 0.014 which is smaller than the significance level (α) are set at 0.05. Thus Ethics (X<sub>3</sub>) directly on the Quality of Financial Information (Z<sub>2</sub>) of 0.314, which means that every increase in Ethics (X<sub>3</sub>) will raise the Quality of Financial Information (Z<sub>2</sub>) of 0.314.

Internal system (X<sub>1</sub>) positive and significant impact on the system user satisfaction (Z<sub>1</sub>). It is seen from the path coefficient is positive for 0.534 with a value of CR of 6.122 and obtained a significance probability (p) of 0.000 which is smaller than the significance level (α) specified by 0.05. Thus Internal System (X<sub>1</sub>) direct impact on the satisfaction of users of the system (Z<sub>1</sub>) of 0.534, which means that every increase in Internal System (X<sub>1</sub>) will increase the satisfaction of users of the system (Z<sub>1</sub>) of 0.534.

Internal system ( $X_1$ ) positive and significant impact on the quality of financial information ( $Z_2$ ). This is evident from the marked positive path coefficient of 0.362 with a value of CR of 3.025 and obtained a significance probability ( $p$ ) of 0.002 which is smaller than the significance level ( $\alpha$ ) specified by 0.05. Thus Internal System ( $X_1$ ) direct influence on the quality of financial information ( $Z_2$ ) of 0.362, which means that every increase in Internal System ( $X_1$ ) will raise the quality of financial information ( $Z_2$ ) of 0.362.

External system ( $X_2$ ) positive and significant impact on user satisfaction system ( $Z_1$ ). It is seen from the path coefficient is positive for 0.364 with a value of CR of 4.454 and obtained a significance probability ( $p$ ) of 0.004 which is smaller than the significance level ( $\alpha$ ) are set at 0.05. Thus the external system ( $X_2$ ) direct effect on user satisfaction system ( $Z_1$ ) of 0.364, which means that every increase in the external system ( $X_2$ ) will increase the satisfaction of users of the system ( $Z_1$ ) of 0.364.

Ethics ( $X_3$ ) positive and significant impact on the performance of Financial AIS (Y). It is seen from the path coefficient is positive for 0.251 with a value of CR of 2.238 and obtained a significance probability ( $p$ ) of 0.025 which is smaller than the significance level ( $\alpha$ ) are set at 0.05. Thus Ethics ( $X_3$ ) directly on AIS Financial Performance (Y) of 0.251, which means that every increase in Ethics ( $X_3$ ) will raise AIS Financial Performance (Y) by 0.251.

External System ( $X_2$ ) positive and significant impact on the performance of Financial SIA (Y). It is seen from the path coefficient is positive for 0.155 with a value of CR by 2020 and acquired a significance probability ( $p$ ) of 0.043 which is smaller than the significance level ( $\alpha$ ) are set at 0.05. Thus the External System ( $X_2$ ) directly affect the performance of Financial AIS (Y) of 0.155, which means that every increase in the External System ( $X_2$ ) will raise AIS Financial Performance (Y) by 0.155.

Satisfaction of users of the system ( $Z_1$ ) positive and significant impact on the performance of Financial AIS (Y). It is seen from the path coefficient is positive for 0.193 with a value of CR of 2.024 and obtained a significance probability ( $p$ ) of 0.043 which is smaller than the significance level ( $\alpha$ ) specified by 0.05. Thus the system user satisfaction ( $Z_1$ ) directly affect the performance of Financial AIS (Y) of 0.193, which means that every

increase in user satisfaction system ( $Z_1$ ) will raise AIS Financial Performance (Y) by 0.193.

The quality of financial information ( $Z_2$ ) positive and significant impact on the performance of Financial AIS (Y). It is seen from the path coefficient is positive for 0.242 with a value of CR of 2.101 and obtained a significance probability ( $p$ ) of 0.036 which is smaller than the significance level ( $\alpha$ ) specified by 0.05. Thus the quality of financial information ( $Z_2$ ) direct influence on the performance of Financial AIS (Y) of 0.242, which means that every increase in quality of financial information ( $Z_2$ ) it will raise AIS Financial Performance (Y) by 0.242.

Internal system ( $X_1$ ) and not significant positive effect on the Performance of Financial AIS (Y). It is seen from the path coefficient is positive for 0.214 with a value of CR of 1.974 and obtained a significance probability ( $p$ ) of 0.051 which is greater than the significance level ( $\alpha$ ) specified by 0.05. Thus Internal System ( $X_1$ ) direct influence on the performance of Financial SIA (Y) of 0.214, which means that every increase in Internal System ( $X_1$ ) then it will not raise the AIS Financial Performance (Y) by 0.214.

#### 4.4. Discussion

##### 4.4.1. Effect of Internal Systems for User Satisfaction System

Internal systems and a significant positive impact on user satisfaction Private Polytechnic system in East Java, thus directly affect the internal system to the satisfaction of users of the system significantly. Internal system has indicators internal control system, human resource competencies, standard operating procedures, and support of top management. Indicators are getting the lowest loading factor is the support of top management and that have the ultimate loading factor is the competence of human resources with a high significance level of competence means the resources in the system handles private Polytechnic in East Java have competence in their field of expertise, training is always done in case of software changes, and employees who use information systems have experience in the field so that users of the system in East Java Private Polytechnic get satisfaction. All indicators on the internal system gain factor loading above the required internal systems so that the indicator has a very strong influence on the quality of financial information on private Polytechnic in East Java. This empirical finding supports previous research



conducted a study in Bank Muamalat, Tbk with the findings of personnel capability variables, variables that top management support in this case the researchers grouped the internal system variables, has a significant positive influence on user satisfaction [4]. Furthermore conducted a study in the company HESS, Ltd., with the findings of human resource competencies positive effect significantly improves user satisfaction [5].

#### **4.4.2. Effect of Internal System on the Quality of Financial Information**

Internal systems have a significant effect on the quality of financial information private Polytechnic in East Java, thus directly affect the internal systems on the quality of financial accounting information is significant. Internal system has indicators internal control system, human resource competencies, standard operating procedures, and support of top management, indicators get the lowest loading factor is the support of top management and that have the ultimate loading factor is the competence of human resources with a high level of significance means that if competency of human resources in information system handles private Polytechnic in East Java have competence in their field of expertise, training is done if there is a change of software, and employees have experience in the field, the quality of financial information generated will increase. All indicators on the internal system gain factor loading above the required internal systems so that the indicator has a very strong influence on the quality of financial information on private Polytechnic in East Java. Empirical evidence supports the research results of conducted research with the title of Key Issues of Accounting Information Quality Management: Australian Case Study, with the findings of human resources, the system is a critical factor that determines the quality of accounting information [6], [7], [8]. The results of this study do not support the empirical research, studies of Palembang city government and government Ogan Ilir with the findings of human resource competencies in this regard by the researchers included in the internal system variables do not affect the quality of financial information [9], [10].

#### **4.4.3. Effect of Internal Systems for Performance Financial AIS**

Internal systems are not significant positive effect on the performance of financial accounting information systems in East Java Private Polytechnic, thereby directly affect the internal system is not significant on the performance of

financial accounting information systems. Internal system has indicators internal control system, human resource competencies, standard operating procedures, and support of top management, indicators get the lowest loading factor is the support of top management and that have the ultimate loading factor is the competence of human resources with a high level of significance means that if competency of human resources in information system handles private Polytechnic in East Java have competence in their field of expertise, training is done if there is a change of software, and employees have experience in the field of financial accounting information system performance is not good. All indicators on the internal system gain factor loading above which have been required so that the internal system indicator has a very strong influence is not significant to the performance of financial accounting information systems in private Polytechnic in East Java. This is because the compensation and motivation of employees in the private Polytechnic in East Java is still low, so even though the internal control, human resource competencies, standard operating procedures, and support of top management have been done properly then the impact on the performance of financial accounting information systems on private Polytechnic in Java East is not good. The empirical findings do not support some of the research results [11], the analysis of the factors that affect the performance of accounting information systems, with the findings of user involvement, support of top management, formulation, training & education, commitment control information systems affect the performance of accounting information systems. In addition, this study does not support [12], the findings of the Internal organization have a positive relationship with AIS is reinforced by the adoption processes [9], [6].

#### **4.4.4. Effect of External System for User Satisfaction System**

External Systems positive and significant impact on user satisfaction Private Polytechnic system in East Java, thus the external system directly affects the satisfaction of users of the system significantly. External system has indicators hardware and software indicators get the lowest loading factor is the hardware and which has a loading factor is the ultimate software with a high level of significance means that when the software is always carried out up to date latest version, performed maintenance and database systems in East Java Private Polytechnic it will improve the satisfaction of users





of the system. All indicators on the external system gain factor loading above which have been required so good indicator of external systems hardware and software has a very strong influence and significant impact on user satisfaction Private Polytechnic system in East Java. The development of hardware and software have grown so quickly that the private Polytechnic in East Java must upgrade the hardware and software up to date so that clicking the employees who use the information system will be more easily and gain satisfaction. Empirical evidence of the results of this study do not support any research that can be regarded as a new finding, because researchers have not found a study on the influence of an external system to the satisfaction of users of the system, to the new nature of this research is expected to be a new theory that can be used as a reference in Further studies by other research.

#### **4.4.5. Influence of External Systems on the Quality of Financial Information**

External systems and a significant positive effect on the quality of financial information, thus the external system directly affects the quality of the financial information is significant. External system has indicators hardware and software indicators get the lowest loading factor is the hardware and which has a loading factor is the ultimate software with a high level of significance means that when the software is always carried out up to date latest version, performed maintenance and database systems in East Java Private Polytechnic it will improve the quality of financial information. All indicators on the external system gain above the required loading factor so good indicator of external systems hardware and software has a very strong influence and significant impact on the quality of financial information private Polytechnic in East Java. The development of hardware and software have grown so quickly that the Polytechnic swsata in East Java must upgrade the hardware and software up to date so that clicking the quality of financial information generated will be more qualified. Thus the results of this study support the research [6], with the title of Key Issues of Accounting Information Quality Management: Australian Case Study and the findings of the external factors is a critical factor that determines the quality of accounting information. In addition, this study does not support the research [13], Analysis of factors affecting the quality of local government financial information (Empirical Study of Semarang regency and municipal government),

the findings of the external factors do not affect the quality of financial information.

#### **4.4.6. Effect of External System to Performance Of Financial AIS**

External systems and a significant positive effect on the performance of financial accounting information system, thus the external system directly affects the performance of financial accounting information systems in East Java Private Polytechnic significant. External system has indicators hardware and software indicators get the lowest loading factor is the hardware and which has a loading factor is the ultimate software with a high level of significance. That is when the software is always done up to date latest version, performed maintenance and database systems in East Java Private Polytechnic it will improve the performance of financial accounting information system. All indicators on the external system gain above the required loading factor so good indicator of external systems hardware and software has a very strong influence and significant impact on the performance of financial accounting information systems in East Java Private Polytechnic. The development of hardware and software have grown so quickly that the Polytechnic private in East Java must upgrade the hardware and software clicking up date for the performance of financial accounting information system that generated the better. The results of this study support the research [12] with the title Exploring information quality in the accounting systems, the findings External adoption organization have a positive relationship with Accounting Information System. In addition, this study supports the research [6], with the title issues quality data for accounting information system implementation: systems, stakeholders, and organizational factors and external factors are significant findings with Accounting Information System.

#### **4.4.7. Ethics Influence on the Quality of Financial Information**

Ethics positive and significant impact on the quality of financial information thus ethics directly affect on the quality of financial information is significant. Ethics has a proportional indicators, informed consent, justice, and minimize the risk indicators that get the lowest loading factor is to minimize the risk and who has the ultimate loading factor is the informed consent with a high significance level means that if the employee acted honestly and employees use within their access rights field then the quality of financial information

on private Polytechnic in East Java it will be good. All indicators on the ethics get above the required loading factor so that the indicator relating to the proportional system of ethics, informed consent, justice, and minimize the risk of having a very strong influence and significant impact on the quality of financial information private Polytechnic in East Java. Ethics in East Java Private Polytechnic should be made to regulate the ethical in the use of information systems so that the quality of the resulting financial information quality. Empirical evidence relating to ethics [14], the findings show that gender differences in software piracy and hacking tend to be more common among men than women so ethical influence on information technology. Ethics findings lead to a better moral and ethical reflected in the use of information systems [31]. The findings of the accounting information system is influenced by ethics, the data management, management decision making, individual, security and information technology. Thus this study does not support any research that can be regarded as new findings, because researchers have not found a study of the influence of ethics on the quality of financial information, for the results of this study are expected to be a new character into a new theory that can be used as a reference in the review more further by other studies.

#### 4.4.8. Ethics Influence on Performance of Financial AIS

Ethics positive and significant effect on the performance of financial accounting information system, thereby directly affect ethics in financial accounting information system performance significantly. Ethics has a proportional indicators, informed consent, justice, and minimize the risk indicators that get the lowest loading factor is to minimize the risk and who has the ultimate loading factor is the informed consent with a high level of significance. This means that if the employee acted honestly and employees within their permissions using the field of financial accounting information system performance in East Java Private Polytechnic it will be good. All indicators on the ethics get above the required loading factor so that the indicator regarding proportional ethics, informed consent, justice, and minimize the risk of having a very strong influence and significant impact on the performance of financial accounting information systems in private Polytechnic in East Java. Ethics in East Java Private Polytechnic should be made to regulate the ethical in the use of information systems for the performance of

financial accounting information system to be good. Empirical findings related to ethics [14], the findings show that gender differences in software piracy and hacking tend to be more common among men than women so ethical influence on information technology. Ethics findings lead to a better moral and ethical reflected in the use of information systems [31], [16]. The findings of the accounting information system is influenced by ethics, the data management, management decision making, individual, security and information technology. Thus this study does not support any research that can be regarded as new findings, because researchers have not found a study of the influence of ethics on the performance of financial accounting information system, to the new nature of this research is expected to be a new theory that can be used as a reference in Further studies by other research.

#### 4.4.9. Effect of User Satisfaction System to Performance Financial of AIS

System user satisfaction positive and significant effect on the performance of financial accounting information system, thus the system user satisfaction directly affect the performance of financial accounting information system is quite significant. User satisfaction indicator system has the content, accuracy, shape, simplicity, and timeliness are getting the lowest loading factor is the timeliness and who has the ultimate loading factor is the ease with which a high level of significance means that if the resulting information system is user friendly and easy to use by the employee's performance in the financial accounting information systems in East Java Private Polytechnic it will be good. All indicators on the system user satisfaction gain factor loading above the required that the system user satisfaction indicators concerning the content, accuracy, shape, simplicity, and timeliness has a very strong influence and significant impact on the performance of financial accounting information systems in private Polytechnic in East Java. The results of this study support several research results include the results of research of user satisfaction with system performance information to conclude that there is a positive relationship between user satisfaction with system performance information. While the research conducted that there is a negative relationship between user satisfaction with the performance of the system that does not support in this study [24]. Influence Behavior users of the system on the performance of information systems: participation and user satisfaction as an



independent variable with the findings of the existence of a significant positive influence user satisfaction with the performance of accounting information systems.

#### **4.4.10. Effect of Quality of Financial Information on the performance of AIS Financial**

The quality of financial information and significant positive effect on the performance of financial accounting information system, thereby affect the quality of financial information directly on the performance of financial accounting information system is quite significant. The quality of financial information have accurate indicators, relevant, and timely obtain the lowest loading factor is accurate and that has a loading factor is the ultimate on-time with high significance level means that if the system timely information generated within their required reporting period, the performance of the system financial accounting information in Private Polytechnic in East Java, it will be good. All indicators on the quality of the financial information gain above the required loading factor so that the indicator concerning the quality of financial information is accurate, relevant, timely and has a very strong influence and significant impact on the performance of financial accounting information systems in private Polytechnic in East Java. The empirical evidence supports several studies that include, entitled influence the quality of financial accounting information for performance improvement strategies [32]. Based on the analysis results showed that the quality of financial accounting information significant effect on performance improvement strategies. These results reinforced by research [33], [34].

#### **4.4.11. Effect of Internal Systems for Financial SIA performance through User Satisfaction System**

Internal systems directly influence the satisfaction of users of the system significantly. While the direct influence of user satisfaction on the performance of financial accounting information system is also quite significant. Direct influence on the performance of the internal system of accounting information systems through user satisfaction is excellent. So if the system user satisfaction quite satisfied concerning the internal system of internal control systems, human resource competencies, standard operating procedures, and support of top management is done well it will improve the performance of financial accounting

information systems in East Java Private Polytechnic. Furthermore, a direct influence on the performance of the system of internal financial accounting information system is inversely if the internal system performed well in fact degrade the performance of financial accounting information system Private Polytechnics in East Java, this is caused by not involving the users of the system in developing information systems. In addition, due to the compensation and employee motivation is low. Users will be satisfied if the system involved in the development of internal systems to improve the performance of financial accounting information systems in East Java Private Polytechnic.

#### **4.4.12. Influence on the performance of AIS System Internal Finance through the Quality of Financial Information**

Internal systems directly affect the quality of the financial information is significant. While the direct effect of the quality of financial information on the performance of financial accounting information systems is significant. Direct influence on the performance of the system of internal accounting information system through quality financial information is significant. Therefore, when the quality of the information is accurate, relevant, and timely, the internal system involving control systems, human resource competencies, standard operating procedures, and top management support improved performance of the system will increase the financial accounting information private Polytechnic in East Java.

#### **4.4.13. Influence on the performance of AIS System External Finance through User Satisfaction System**

External system directly influence the satisfaction of users of the system significantly. While the direct influence of user satisfaction on the performance of financial accounting information systems is significant. Direct influence on the performance of the external system of accounting information system through a system of user satisfaction significantly. So if the system user satisfaction quite satisfied eating an external system that involves the development of hardware technology hardware is always on the up-grade and software is always on the up date will improve the performance of financial accounting information systems in East Java Private Polytechnic.

#### 4.4.14. Influence on the performance of AIS System External Finance through Quality of Financial Information

External system directly influence the quality of financial information is significant. While the direct effect of the quality of financial information on the performance of financial accounting information systems is significant. Direct influence on the performance of the external system of accounting information systems through quality financial information is significant. So if the quality of financial information private Polytechnic in East Java, the quality of external systems involving hardware technology hardware is always on the upgrade and software made up date will improve the performance of financial accounting information systems in East Java Private Polytechnic.

#### 4.4.15. Ethics influence on the performance of AIS Finance through Quality Financial Information

Ethics directly influence the quality of financial information is significant. While a direct influence on the ethics of financial accounting information system performance significantly. Direct influence on the performance of ethical accounting information system through quality financial information is significant. So if the quality is good enough, the financial information relating to the proportional ethics, informed consent, justice and minimize the risk created and implemented will improve the performance of financial accounting information systems in East Java Private Polytechnic.

## 5. CLOSING

### 5.1. Conclusion

In general, the results of this study it can be concluded that there is a positive and significant influence between the variables of internal systems, external systems to the satisfaction of users of the system. There is a positive and significant influence internal systems, external systems, and ethics of the quality of financial information. There is a positive and significant influence of external systems, ethics, system user satisfaction, and quality of financial information on the performance of financial accounting information systems. Special internal system variables influence on the performance of financial accounting information system is not significant. The study produced several important findings as follows:

1. The internal system is a system within the organization Polytechnic concerning the internal

control system, the competence of human resources, standard operational procedures, and support of top management, and external systems involving hardware and software may result in increased Private Polytechnic system user satisfaction in East Java.

2. The internal system has no significant effect on the performance of financial accounting information systems, although in East Java Private Polytechnic internal control systems, human resource competencies, standard operating procedures, and top management support has been good, the performance of financial accounting information system is not good, this is because the level of compensation is still low so that human resources work spirit still low.
3. The system of internal, external systems, and ethics significant effect and impact on improving the quality of financial information private Polytechnic in East Java.
4. The external system, ethics, system user satisfaction, and quality of financial information have a significant effect on the performance of financial accounting information systems in East Java Private Polytechnic.

This research resulted in several new lines or new discoveries are, as follows:

1. The external system that involves the development of technology hardware and software significantly affects user satisfaction Private Polytechnic system in East Java.
2. Ethics concerning proportional, informed consent, justice, and minimize the risk of a significant effect on the quality of financial information private Polytechnic in East Java.
3. Ethics concerning proportional, informed consent, justice, and minimize the risk of a significant effect on the performance of financial accounting information systems in East Java Private Polytechnic.

### 5.2. Suggestions

Suggestions for further research include the following:

1. The use of an external system variables are not expanded concerning the development of technology hardware and software only but expanded concerning government policy, market and legal instruments.
2. Variable ethics incorporated as a moderating variable in influencing the performance of financial accounting information systems.





3. Measurements are not only on the performance of financial accounting information systems have improved the performance measurement information management system.

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