

THE FACTORS THAT AFFECT THE QUALITY OF ACCOUNTING INFORMATION SYSTEM EMPIRICAL TESTING IN THE STATE-OWNED ENTERPRISES

MEIRYANI

Accounting Department, Faculty of Economics and Communication, Bina Nusantara University, Jakarta, Indonesia 11480
meiryani@binus.edu

ABSTRACT

Business process and management support are factors which can improve the quality of information systems. Information systems used as a tool to help the company's daily operations and management in decision making. Integration of the system is indicated by the harmony in the system so as to achieve user satisfaction. Thus, to improve the quality of information systems required business processes, management support that will improve the quality of information systems. This research was conducted at 61 companies in the State-Owned Enterprises. This study uses an explanatory cross-sectional survey, and testing the data used by Structural Equation Model (SEM) approach to analysis tools Partial Least Square (PLS). The results found in companies in the business processes and management support affecting the information system.

Keywords : *Quality of Information Systems, Business Process, Management Support*

1. INTRODUCTION

Describes information system is a collection of data and processing procedures that produce the information required by the user [4]. Based on the accounting information system of quality, user (user) will obtain quality information at the right time for decision-making, so that decisions are taken and the allocation of resources more appropriately and response times are better [21]. Accounting Information System is a tool of management control [28]. The system of information is a tool (tools) that are used by management to conduct analysis in decision-making related to corporate transactions (McLeod & Schell, 2007). As According to [37] states that the information system of accounting is a unified structure (integrated) in an entity, the which consists of a collection of human resources and equipment, the which is used to transform the data into useful information for users to Make decisions. Furthermore, According to [22] Accounting Information System is a system to collect, record, store, and process the data is to produce information used in decision-making.

Accounting Information Systems at is basically an integration of the various subsystems of the

processing of a trade or sub-system accounting information for each transaction processing system cycles transaction processing so that the accounting information system can also be regarded as an integration of the various cycles of processing transactions, each transaction processing is done by a processing system of a trade or sub accounting information system has various components such as hardware, software, brain ware, procedures, databases and communication networks [1] is an important factor to determine the success in the implementation of information systems. Quality information system is not only Able to integrate every component [25], but Also information systems requires a harmony between the components with other human resources where the most important part of this integration [1].

Low quality of accounting information also occurs in government institutions, reflected in the poor quality of financial statements presented. During the period 2004-2010, the Central Government Financial Statements (LKPP), most of the Ministry and the Institute of Financial Statements (LKKL) and the Local Government Finance Report

(LKPD) still received the auditor's opinion [48]. [49] If there is no uniformity, it will generate a "reasonable with exceptions" (WDP). Gamawan Fauzi (2012), the target of 50% local obtain an unqualified auditor's opinion (WTP) in 2014 is difficult to achieve. Much earlier, [3] also admitted that: "Quality LKPD is worsening". Accounting information is the output of the accounting information system (Loudon and Loudon, 2012: 16). The accounting information system is defined as a collection of sub-systems which are interconnected with each other and work together in harmony to process financial data into the required financial information management in the decision making process in the financial sector [1].

[36] provide an understanding of the business process is as follows : Business process business process consists of a structured set of activities, the which are performed by (potentially Several) actors (humans, computers and/or machines) in an organization in order to collaboratively Achieve a common business goal the provision of a service or the production of a product for an internal or external customer. The phenomenon of business processes conveyed by [10] that the business processes in government are slow and inefficient, human resources incompetent and unprofessional, the disease of corruption, collusion and nepotism, until the issue of services to the public who is unresponsive and not accountable. Management of change and willingness to change (willingness to change and to act) key to the success of the implementation of information systems. [33], management support is an influential factor to the success of the implementation of the accounting information system. [9] also disclose that management support affects the success of user information system.

In fact quality accounting information system has not been fully implemented by companies, in Indonesia. [46] still widely found multiple accounts in banks: "One person can make as many as 30 accounts", so that the customer data to a transaction of financial services have not been accurate. As according to [47], that the biggest obstacle in the management of a number in the state today, including because of the administrative and accounting post. The phenomenon of the poor quality of the implementation of accounting information systems also occur in an insurance company in Indonesia. The absence of a technical manual financial reporting system so that most insurance companies are constrained in implementing international accounting standards or International Financial Reporting Standards (IFRS)

different calculation depending on the perception that count. Because of this reporting system, quite a lot of insurance companies are experiencing a slowdown in performance. 60% or 48 companies out of 81 companies members of the General Insurance Association of Indonesia (AAUI) decreased risk based capital (RBC) and profit. courses and seminars to improve reviews their skills in working in general and the use of helper applications management accounting information systems to support Reviews their performance. As a result, they take a long time for skillful in the use of supporting applications (software) management accounting information system.

In particular, the issue of the implementation of accounting information systems in ministries and state institutions can be explained as follows:

- 1) Inventory and asset registries. [50] each department has more than 150 thousand kinds of assets. Hundreds of assets which are in the form of land and buildings. Total assets of state property (BMN) contained in 77 ministries/state institutions managed by the Directorate General of State Assets as of June 2007 reached Rp 371.59 trillion. However, until the examination of the 2010 financial year was found to fixed assets with acquisition cost of Rp 5.34 trillion in seven ministries/state agencies have not been inventoried and Rp 56.42 trillion, while not yet recorded (CPC News, 2011).
- 2) There are irregularities in the management of state funds amounting to Rp 12.48 trillion as a result of irregularities in the administration, the accounting system poor, poor coordination and policy as well as the lack of oversight and internal controls [51].
- 3) Not to accurately import-export data, according Susiwijono (2012), due to the information system used is still manual. One of the factors that influence the quality of accounting information systems is a factor of the use of information technology. Information technology in this study was defined all forms of technology hardware, software, and communications and networking, as well as combinations are formed among these technologies are used as a means for conducting the input, processing and output into the accounting information as well as data storage quality [52].

2. LITERATURE REVIEW

[16] states that business processes are some of the activities of the input to the output that adds value for both internal and consumers external "business process is any activity or group of activities that take an input, add value to it, and provide an output to an internal or external customer "[36] provide an understanding of the business process is as follows : Business process business process consists of a structured set of activities, the which are performed by (potentially Several) actors (humans, computers and/or machines) in an organization in order to collaboratively Achieve a common business goal the provision of a service or the production of a product for an internal or external customer.

[21] is a business process workflow of concrete material, information, and knowledge of a series of activities (business processes are concrete workflows of material, information, and knowledge-sets of activities). A business process is any activity (such as order processing, inventory control or product design) that is vital to delivering goods and services to customers quickly intervening or that promotes high quality or low costs [53]. [21], adding that the business process refers to the unique way in which work is organized, coordinated, and focused to produce a valuable product or service. Hurt (2008: 135) describes the business process is a set of procedures and policies designed to create value for some of the organization's stakeholders (a business process a set of procedures and policies designed to create value for some organizational stakeholders). Further Hurt (2008: 11) explains that business processes are the policies and procedures used in the organization to create value for stakeholders such as customers, stockholders, suppliers and others. [23] states that the business process is a series of related activities, coordinated and structured and the tasks performed by a person or by a computer or a machine, and that help achieve the goals of the organization (a business process is a set of related, coordinated and structured activities and tasks that are performed by a person or by a computer or a machine, and that help Accomplish a specific organizational goal). According [19] business process is a sequence of activities performed by a business to acquiring, producing and selling goods and services (a business process is a sequence of activities performed by a business for acquiring, producing and selling goods and services).

[15] describes the terms of the business process is a set of activities that accomplish specific tasks, such as processing customer orders (a business process is a standardized set of activities that Accomplish a specific task, such as processing a customer's order). [7] to give understanding of business processes as a series of tasks involving the data, organizational units and logical time sequence. The business process is always triggered by some economic events and has clearly defined the starting point and end point. "Business process is an interrelated set of tasks that involve; the data, organizational units, and a logical time sequence. Business processes are always triggered by some economic event, and all have clearly defined starting and ending points. [36] describes the business process is a series of activities conducted in coordination in organizational and technical environment. This activity is jointly realize business goals. Every business process that has been set by a single organization, but can interact with business processes performed by other organizations.

[4] describes the terms of the business process is a collection of activities and work flows within the organization that creates value (a business process is a collection of activities and work flows in an organization that creates value) while according to [21] is a business process workflow of concrete material, information, and knowledge of a series of activities (business process workflows are concrete of material, information, and knowledge-sets of activities). [21], adding that the business process refers to the unique way in which work is organized, coordinated, and focused to produce a valuable product or service. According to [2] defines the procedures/processes of business are a series of activities or the activities carried out repeatedly in the same way. The characteristics of the procedure as follows:

- 1) The procedures support the achievement of organizational goals
- 2) The procedure is able to create good supervision and using the minimum cost
- 3) The procedure shows sequences logical and simple
- 4) The procedure showed their decision-making and responsibility
- 5) The procedure showed no delays or obstacles

From the above opinion can be said that the business process is a series of activities / procedures clear to complete business tasks in creating value [7];[39];[21]. [18] describes the last two (2) dimensional business process as follows 1) primary

activity: activity of reception, storage, and distribution of material inputs used by the organization to produce products/services produced and activities to inform the customer about the products/services produced by the company; (2) Supporting activities: activities of daily operations (accounting, finance, law and public administration, activities associated with employees (recruitment, hiring, training and compensation payments) and the activities of improvement of products/services (research & development, investment in information technology, website development, product design).

[6] all business processes have a starting point and end point that is clear, for example, the process of managing customer orders triggered by the acceptance of purchase orders from consumers. Further explained [6] dimensions of business process consists of a primary activity and supporting activity. Furthermore, according to [23] describes there are two (2) dimensional business process: (1) primary activity: and (2) support activity (Activities can be conceptualized as forming a value chain consisting of the primary activities that Directly provide value to customers and support activities allow the primary activities to be performed efficiently and Effectively. Primary activities: (1) activities of receiving, and distribution the materials an organization uses to create the services and products it sells; (2) activities help customers buy the organization's products or services; Support activity: (1) firm infrastructure is the accounting, finance, legal and general administration activities that allow an organization to function; (2) human resources, activities include recruiting, hiring, training, and compensating employees, (3) technology activities improve a product or service).

[4] states that there are two common business processes in any business organization, namely: (1) the sales process: starting with the customer's order and ending with cash collection from customers; (2) the purchase process; accounting information system with regard to timely payment for goods and services purchased. [26] dimensional business process consists of a primary activity and support activity. Primary Activity includes: (1) logistics inputs obtain raw materials and supplies from suppliers; (2) operating companies that transform raw materials into finished goods; (3) the output logistics of moving goods to customers; (4) marketing and sales that identify customer needs; (5) get orders and activity-activity services that maintain good customer relations after sales. While support activity includes: (1) infrastructure of organization that generally affect the entire main activity; (2) management of human resources; (3) the development of technology; (4) procurement/purchasing.

[39] critical business processes within the organization include the sales process, purchasing process, conversion processes, financial processes, and human resources processes. The same thing was said by [23] that the activities of the business process consists of the revenue cycle, discharge cycles, the cycle of human resources. From the above statement can be said that the dimensions of the business process is the primary activity with activity indicator for reception, storage and distribution of material inputs used by the organization to produce products/services produced and activities to inform customers about the products/services produced by the company and support activity with indicators of daily operational activities, activities associated with employees and activities improve products/services [18]; [23];[21]. [13] used the term "effectiveness" of accounting information systems as a measure of the success of information systems in Achieving the goals set. [12] uses the term "success" of information systems for measuring out-put is generated by the actual system. Likewise Pornpandejwittaya and [30] uses the term "success" to describe the successful application of accounting information systems in the areas that Became the principal concern to the organization, used extensively by one or more user satisfaction and improve the quality of performance. As for the term "quality" accounting information system proposed by [31] is used to indicate the integration of the various components of the accounting information system are: hardware, software, brain ware, telecommunication network, and data base quality, and the quality of work and satisfaction of users.

Characteristics of quality information system [11] is ease to use, system flexibility and ease of learning. [38] describes the characteristics of the information system is realibility quality, flexibility, integration, accessibility and timeliness. Furthermore, the quality characteristics of the information system according to [17] is a utility, reliability, efficiency, customization and flexibility. Sedera *et al* (2004) measures the quality system with Easy of Use, Easy Learning accuracy, user requirements, system features, system accuracy, Flexibility, Sophistication, Integration and Customization. Based on the above it can be said that the quality system of accounting information referred to in this research is the functioning of accounting information systems integration of all system components, reliably, efficiently and effectively, easy to use, easy to learn as a provider of

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[7] states also that: "An accounting information systems (AISs) is a collection of resources, such as people and equipment, designed to transform the data into financial and other information. This information is communicated to a wide variety of decision makers. AISs perform this tranformation Whether they are essentially thoroughly computerized or manual systems [2], accounting information system can be defined as a collection (integration) of the sub-systems/components both physical and non physical are interconnected and cooperate with each other in harmony to process transaction data related to financial problems into financial information. Then, more specifically [14] incorporating the terms of financial transactions and non-financial in terms of accounting information systems, so that the full [14] states that: The accounting information system AIS subsystems process financial transactions and nonfinancial transactions that Directly Affect the processing of financial transactions. [14] goes on to explain that a financial transaction is an event that affects the economics of the assets and equity of the organization as reflected in the estimates (account), and is measured in monetary terms. For example, sales transactions of products to customers, the purchase of inventory from suppliers and transaction receipts and disbursements. While non-financial transactions are events that do not meet the definition of financial transactions in the narrow sense, such as adding the data for the new supplier of raw materials to the list of authorized suppliers is an event/events that will be processed by the enterprise information system as a transaction. However, non-

financial information is not a financial information, and the company has no legal obligation to process the information correctly.

[2] accounting information system can be defined as a collection (integration) of the sub-systems/components both physical and non physical are interconnected and cooperate with each other in harmony to process transaction data related to financial problems into financial information. Then, more specifically [14] incorporating the terms of financial transactions and non-financial in terms of accounting information systems, so that the full [14] states that: The accounting information system AIS subsystems process financial transactions and nonfinancial transactions that Directly Affect the processing of financial transactions. [14] goes on to explain that a financial transaction is an event that affects the economics of the assets and equity of the organization as reflected in the estimates (account), and is measured in monetary terms. For example, sales transactions of products to customers, the purchase of inventory from suppliers and transaction receipts and disbursements. While non-financial transactions are events that do not meet the definition of financial transactions in the narrow sense, such as adding the data for the new supplier of raw materials to the list of authorized suppliers is an event/events that will be processed by the enterprise information system as a transaction. However, non-financial information is not a financial information, and the company has no legal obligation to process the information correctly.

[13] used the term "effectiveness" of accounting information systems as a measure of the success of information systems in achieving the goals set. [44] states that the quality of accounting information system is a collection of data and data processing procedures that produce accounting information required for its users (an accounting information system is a collection of the data and processing procedures that creates the needed information for its users). From some of the above explanation, it can be said that the quality of accounting information system is an information system integrated accounting of the various components of accounting information systems are interconnected and work together in harmony to process financial data into useful financial information to users [44]. Further [56], adding that the integration in the information system is the process of building an integrated information system of various components such as purchased software, software created specially, hardware, and network.

[55] that the quality of accounting information system is based on: (1) cost

effectiveness; (2) usefulness; (3) flexibility. Furthermore [57] said that to measure the quality of information include the following characteristics: (1) reliability; (2) usability; (3) adaptability; (4) trust; (5) maintainability. [34] indicates the quality of the information system can be measured by the dimensions of flexible, efficient, accessible, and timely. [21] states that to see whether the information system was qualified or not it will be seen whether the information system is an integration of the various components that support it are broadly grouped into the organization, management, and information technology.

Quality accounting information obtained from the application of quality accounting information system [31]. The fundamental role of accounting information systems in organizations is to produce quality accounting information [1]. The term "quality" can mean success/success[12], or effectiveness or user satisfaction [34]. While [13] used the term "effectiveness" of accounting information systems as a measure of success in achieving the goals of information systems that have been set. Delon & McLean (2003) uses the term "success" information system for measuring out-put is generated by the actual system. Pornpandejwittaya and [30] uses the term "success" to describe the successful application of accounting information systems in the areas that became the principal concern to the organization, used extensively by one or more user satisfaction and improve the quality of their performance. The term "quality" accounting information system proposed by [31] are used to demonstrate the integration of the various components of accounting information systems, namely: hardware, software, brain ware, telecommunication network, and data base quality, and quality of work and satisfaction of users. [4] that an accounting information system is a collection of the data and processing procedures that created needed information for its users. [32] accounting information system is a system of information pertaining to financial transactions, ie transactions that are measured in terms of money, by using a highly structured framework that includes several subsystems. [7] explain the meaning of accounting information system is a collection of resources, such as human and equipment designed to alter financial data and other data into information.

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The same thing was stated by [55] which says that the accounting information system is a system that collects and processes transaction data to produce information. [56] information system is an arrangement of people, data, processes, interfaces, networks, and technology that support and improve both day to day operations in business (sometimes called a data processing) as well as support the problem solving and decision making needs of management. [53] describes the accounting information system is a subsystem of management information systems that provide accounting information and management obtained in routine activities of accounting transactions (accounting information systems is a subsystem of an MIS that Provides accounting and financial information, as well as other information Obtained in the routine processing of accounting transactions).

[13] says that the accounting information system is a subsystem of management information systems. Furthermore [21] explains that an information system can be technically defined as a set of interrelated components that collect (or retrieve) process, store and distribute information to support decision making and control in an organization. In addition to supporting decision making, coordination and control, information systems Also may help managers and workers analyze problems, visualize complex subjects and create new products. Based on the notions above it can be concluded that the accounting information system is the integration of sub-systems that process financial data into useful financial information in making business decisions for the user [23]. [14] the accounting information system is subsystems process financial transactions and non-financial transactions that Directly Affect the processing of financial transactions. [55] says that the accounting system is a system that collects and processes transaction data to produce information.

3. RESEARCH METHODOLOGY

The research method is the methods used in the study [40], or all methods or techniques used to implement operational research or study [41] or scientific way used to obtain data with purpose and specific uses [42]. The following are the methods used in this study, which evaluated from: Objective (purpose of study). This is a descriptive study, a study that aimed to describe the characteristics of the study variables [43]. Study Type (type of investigation). This research is verification (verificative research) and are explanatory (explanatory research) or causality (causal study), because this research aims to find out if and how far the factors expected to affect a variable in order to test the hypothesis [44]. In terms of the time horizon, the study was included in the study group over time

(cross-sectional studies). Research conducted by collecting data only once, may be daily, weekly, or monthly, in order to answer the question research [43].

An examination of the ability of researchers to control the variables (Researcher control variables), this research belongs to the kind of ex post facto designs, where the level of involvement of researchers minimal. This is based on the opinion of

[43] that the field study (field study) is a type of study that examine several factors to study the natural environment and the level of involvement of researchers minimal. In a field study (field study) data collection will be done by using a questionnaire. The questionnaire is a set of written questions formulated in advance to record the respondents [43]. Questionnaires will be distributed to all respondents using courier services (surveyor) and by post (mail survey). Each unit of analysis will be sent 3-4 questionnaires (respondents).

This research is an explanatory research to test the hypothesis that has been formulated previously. Although the description also contains a description, but as a quantitative study the focus lies in explaining the relationship between variables. The purpose of this study is to examine the effect of business process and management support on the quality of accounting information systems. Explanatory is related to the nature of the analysis which seeks to study the causality relationship through hypothesis testing between several variables being studied. The studies included in the hypothesis testing usually explain the nature of a particular relationship or determine the difference between some independent variables in a given situation [43].

4. RESEARCH RESULT

The results of this research can verify the theory and can provide proof that business processes and management support affect the quality of accounting information systems, such as the theory presented by [29] argues that the business process is the basic framework of the development of information systems. [5] states that the effectiveness of the business processes supporting the quality of accounting information systems. The same thing was stated by [29] states that the business process is the basic framework of the development of information systems. [21]. The results of this study could confirm the results of previous studies, [20] identified that the business process is a positive aspect in improving system performance information. [24] found that an integrated understanding of business processes will improve the effectiveness of communication for the

development of information systems. The same thing addressed by the research results of [8] found that business process and system design is an important factor to determine the success of information systems. [45] shows that management support can give satisfaction to employee who do not work routine/repetitive (non-repetitive) and work involving ego. Related to the management support that is oriented in this performance, the majority of the SAI in the Ministry and the State Agency of Indonesia feel that so far the management support has always asked for them to achieve the targets, and overall accounting information system users always feel challenged to achieve targets leader. [24] stated that business process affect accounting information system quality. [27] mentions factors of personal characteristics followers comprised of expertise and experience, while factors related to the environment include the structure of the task and group dynamics

5. CONCLUSION AND SUGGESTION

5.1. CONCLUSION

Based on the phenomenon, the formulation of the problem, hypothesis and research, the conclusion

of this study is the business process and management support affect the quality of accounting information systems. Not yet fully qualified accounting information systems have not implemented the primary business process activity and supporting

optimal activity and management didn't do maximum planning, direction, actuating and control to employee in the implementation of accounting information system.

5.2. SUGGESTION

Suggestions For Development of Science

- 1) In order to meet the characteristics of scientific research that is replicability and generalizability [35] it is advisable for other researchers to conduct research back based on the results of this research with the research methods are the same, the unit of analysis and different samples in the hope of showing results the same that will increase confidence in the research that has been done and the usefulness of the research to be widely accepted as the scope of applicability of the research results accepted by various organizations. Research has not yet revealed all the variables that can affect the quality of accounting information systems which have implications for the quality of accounting information, then other researchers are expected to examine other variables such as information technology, the support of top management, change management, competency users and others.

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