

# Influence Business Strategy On The Quality Of Accounting Information System

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**Abstract:** Today the survival of the company is largely determined by the ability of companies to compete in the market, so improvement on the quality of accounting information system is needed. Companies use accounting information system as a tool to generate information that managers can make decisions. To be able to take the right decisions necessary quality of accounting information systems. In view of the above this paper considers the Influence Of Business Strategy On The Quality Of Accounting Information System. The study was a theoretical research which considered the roles of business strategy in quality of accounting information system. From studies carried out this paper concludes that business strategy having improved quality of accounting information system.

**Keywords:** Top Management Support, Quality of Accounting Information System, Quality of Accounting Information

## 1. Introduction

Today globalization of the economy is going to encourage competition worldwide (Bentley and Whitten, 2007:17). Ability to compete requires strategies that can harness all the power and opportunity, this can be done if the management is able to do the right decision based on the information (Bodnar and Hopwood, 2010:3). Accounting information systems to support strategies to achieve competitive advantage (O'Brien and Maracas, 2009: 8). Competitive advantage is superior organization in decision making than its competitors (Laudon and Laudon, 2008: 14). Competitive advantage as the company has a product or service features with better value than its competitors, so that the company can continue to develop strategies based on the competitive advantage (Baltzan, 2012: 14). Competitive advantage can be achieved at three levels: strategic, tactical and operational (McLeod and Schell, 2008: 51). According to Laudon and Laudon (2008: 9) that companies that invest more in accounting information systems specifically to achieve strategic business objectives, namely six operational excellence; products, services and new business models; customer and supplier relationships; better decision-making; competitive excellence; and business continuity. Further, he said that the quality of accounting information system is used as a tool for achieving the operational control of long-term strategic program and is one of the organization's resources are used by executives to gain a strategic advantage, tactical and operational (McLeod and Schell, 2008: 29). The fundamental role of accounting information systems in an organization is to produce quality accounting information (Azhar Susanto, 2013: 374). Laudon and Laudon (2008: 7) that the quality of accounting information generated by the quality of accounting information system, so that in carrying out its activities all companies need quality accounting information systems. Further explained Laudon and Laudon, that the accounting information system generates accounting information used in decision-making processes (Laudon and Laudon, 2008: 13).

Internal users of accounting information system will use accounting information as a basis for decision making (Azhar Susanto, 2013: 72). McLeod and Schell (2008: 19) states that the role of accounting information systems put data into the accounting information and emphasis on administrative work into a problem-solving activity, then the accounting information system developed specifically to assist managers in decision making processes. In the framework of the decision-making process, an executive requires accounting information quality (O'Brien and Maracas, 2008: 324). Furthermore, according to O'Brien and Maracas (2009: 9) There are three (3) the role of accounting information systems that support business processes and operations, support decision making by managers and support the company's strategy to achieve a competitive advantage. The same thing is said O'Brien and Maracas (2009: 9) there are three (3) the role of accounting information systems that support business processes and operations, support decision making by managers and support the company's strategy to achieve a competitive advantage. There are five the usefulness of accounting information systems, according to Jones and Rama (2006: 6-7) that generate external reports, support the routine activities, support decision making, help planning and control and assist with the implementation of internal controls. The quality accounting information system is an information system that is ease to use the ease of use (Guriting and Ndubisi, 2006: 7), because it is used by managers, non-managers, professionals, and stakeholders (McLeod and Schell, 2008: 23), usefulness meaning that can assist the user in doing his job (Moller and Chardhry, 2011: 81) and is integrated which means an integrated accounting information systems on the basis of any part of the information system to achieve better function in line with expectations (Norman, 2007: 20). The message contained in an accounting information as a guide for anyone when carrying out the activity (Azhar Susanto, 2009: 2). Accounting information is a strategic organizational resource (Mitchell et al., 2000). Further described by McLeod and Schell (2008: 4) states that managers use accounting information to identify problems, develop alternative solutions, choosing the best solution, and reviewing the consequences of their decisions. The importance of accounting information in decision-making activities expressed by Gelinas and Dull (2008: 17) as follows: information is the data presented in a form that is useful in a decision making activity, which means that the accounting information is the data that is presented in the form of the useful in decision-making activities. The value

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of accounting information depends on the quality of accounting information is presented (AzharSusanto, 2013: 11). Accounting information can be aligned with labor, raw materials, machines, money and described as blood flow through the human body (Laudon and Laudon, 2008: 7). Furthermore AzharSusanto (2013: 65) states that the accounting information is the output of the accounting process. In general, the accounting information presented in the financial statements (Kieso et al, 2012: 5). By using accounting information, internal parties will obtain accounting information relating to past and future, such as prediction (forecasting) which includes annual plans, strategic and decision alternatives (AzharSusanto, 2013:). Accounting information to help outside companies make investment decisions, evaluate performance, monitor activity, and as a measure for the purpose of setting (Hansen and Mowen, 1995: 35). More is said by McLeod and Schell (2008: 12) that the accounting information is used by the parties that will solve the problem (both managers and professionals) to make decisions in order to solve the company's problems. Accounting information required as a valuable resource in avoiding risks that contribute to determine whether an organization can continue to operate (AzharSusanto, 2013: 11). The quality accounting information useful to help the users of accounting information useful in making decisions (Gelinas, 2012: 19). Conversely, if the accounting information is not qualified, then the accounting information becomes useless (Kieso et al, 2012: 41). Accounting information is the glue of the organization, the better the quality of accounting information, the better communication within the organization and will better the integrity of the organization (AzharSusanto, 2013: 11). Quality accounting information obtained at the right time for decision-making, where the result is a more informed decision, the allocation of resources more precise and better response time, so as to reduce costs and generate profits (Laudon and Laudon, 2008: 13). Accounting information submitted in the proper form will have relevance, accuracy, timeliness and complete (McLeod and Schell, 2008: 52). Integration is the key to success in the accounting information system (Nicolaou, 2000: 92), due to the integration of the accounting information system generated accounting information that is accurate, timely, and consistent for management (Rodin and Brown, 2008). According to McLeod (2007: 29) the integration of accounting information system not only integrates the components of hardware, software, brainware, communication networks, databases and procedures, also includes the quality of work and satisfaction of users of accounting information systems (Sacer et. Al, 2006: 62). According to O'Brien and Marakas (2010: 353), the quality of accounting information can be described in three dimensions, namely, time, content and the format. Criteria of quality of accounting information by Gelinas et al (2012: 19) and McLeod (2007: 43) is the information must be relevant, accurate, timely and complete. Stair and Reynolds (2010: 6) to enter the dimensions accessible, accurate, complete, economical, flexible, relevant, reliable, secure, simple, timely and verifiable. Accounting information has relevance if the accounting information is able to make a change in the decision in accordance with the purpose of the user (Gelinas et al., 2012: 21). Sri Mulyani NS (2009: 18) accounting information can be said to be relevant if the accounting information contained in it can affect the user's decision to help them evaluate the events of the past or present, and

predict the future, and confirm or correct the results of their evaluations in the past. Accounting information should be available to decision before developing a bad situation or loss of opportunity, so that the accounting information obtained after the decision was taken not going to have useful values (McLeod, 2007: 43). Accounting information system problems occur in some sectors, such as follow :minister of the interior (Home Affairs), Gunawan Fauzi (2011) said that the implementation of the financial reporting system of local government which tends to be inefficient in terms of both time and budget. Finance and Development Supervisory Agency (BPK) (2010) says that the quality of the majority or 97.5% of the total 482 local government financial statements (LKPD) is still bad. Haryono Umar (2009) as the former Vice Chairman of the Commission stated that until now there is no clear data showing and proving how much of the assets owned by the government. Very many state assets, particularly in areas of unclear ownership. Former Director General of Regional Finance Administration, Ministry of Interior, Embossed Pudjianto (2010) mentions, there are at least 209 local governments, or 40 percent of the 524 provincial and district / city in Indonesia that bad financial statements. Saptademandari Charity (2009) as a member of BPK stated that the issue of assets is often a major problem. Many assets are reported in the financial statements of local governments (LKPD), after checking it was not clear ownership, as well as the estimated value. Thamrin Shitee (2013) as Director General of Mining said that most of the data available in the Directorate General of Mineral not completely digital so not integrated with one another. Sharif C. Sutardjo (2013) as the former Minister of Maritime Affairs and Fisheries said that the collection of data that is not integrated create inefficiency fieldwork. Accounting information system quality problems occur in the Director General of Customs as stated by the Director General of Customs Suprijadi Anwar said that the adoption of the National Single Window (NSW) at the port of Batam which started in December 2006 are still many obstacles, especially regarding information system that has not been integrated. Accounting information system quality problems occur in the political party as claimed by Floating Widadi (2012) as the ICW researcher Political Corruption Division said that the Indonesian Corruption Watch assess the financial report made nine political parties in accordance with the regulations have not been interior minister number 24 of 2009, concerning guidelines for budgeting in the method of calculating the budget revenue and expenditure, filing, distribution and accountability report financial aid political parties. According to O'Brien and Maracas (2008: 17) business strategies related to accounting information systems, which can form a business strategy and provide guidance in the implementation of quality accounting information systems in organizations. Further, he said that the business strategy affects the accounting information system (Romney and Steinbart, 2012: 33). But in reality the field is still a problem in the application of the company's business strategy, as presented by Budi Frensidy (2012), as observers exchange of the University of Indonesia, said that Telkom performance degradation due to the lack of innovation on the emerging markets. This condition is lagging far behind its competitors who actively read market opportunities. The telecommunications industry should be able to serve the needs of customers and current customers spoiling many telecommunications companies with features within easy

reach. Then in connection with the above background the need for research on the influence and relevance of concepts that influence Business Strategy on The Quality of Accounting Information Systems.

## 2. Review of Literature

### 2.1 Quality of Accounting Information System

AzharSusanto (2013: 72) provides a definition of accounting information systems as follows: Accounting Information Systems can be defined as a collection (integration) of sub-systems / components of both physical and non-physical are interconnected and cooperate with each other in harmony to process the transaction data related to financial issues into financial information. Definition of Accounting Information Systems by Romney and Steinbart (2006: 6) is as a system to collect, record and process the data to generate information for decision makers. Furthermore Gelinas (2012: 6) says that the accounting information system is a subsystem of management information systems. As according to Scott (2001: 385) accounting information system is an information system relating to financial transactions, ie transactions that are measured in terms of money, by using a highly structured framework that includes several subsystems. Furthermore, according Bagranoff et al (2012: 8) information system is a collection of data and processing procedures that create the necessary information for its users. As according Bodnar and Hopwood (2004: 3) explain the meaning of accounting information system is a collection of resources, such as human and equipment designed to transform financial data and other data into information. An accounting information system (AIS) is a collection of resources, Reviews such as people and equipment, designed to transform the data into financial and other implementation. This information is communicated to a wide variety of decision makers. AISs perform this information Essentially Whether they are thoroughly computerized or manual systems. Weygant et al., (2010: 199) which says that the accounting information system is a system that collects and processes the transaction data to produce information. Next Jones and Rama (2006: 5) describes the accounting information system is a subsystem of a management information system that provides accounting and management information obtained in the routine activities of the accounting transactions. 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 (AzharSusanto, 2008: 72; Wilkinson et al, 2010, Romney & Steinbart 2012: 6). The term "quality" can mean success (Dellon and McLean, 2003; Seddon, 1997) or effectiveness (Gelinas, 2012), or the user satisfaction (Stair and Reynolds, 2012), and includes the term quality (Sacer et al., 2006 : 62). The term "quality" of accounting information system proposed by Sacer et al (2006: 62) is used to demonstrate the integration of the various components of the accounting information system are hardware, software, brainware, telecommunication network, and database quality, and quality of work and satisfaction of users. Pornpandejwittaya and Pairat (2012) uses the term "success" to describe the successful application of accounting information systems in areas which are of central concern to the organization, is used extensively by one or more users are satisfied and improve the quality of its performance. Next

Dellon and McLean (2003) uses the term "success" of information systems to measure out-put is generated by the actual system. The Gelinas et al (2010) used the term "effectiveness" of accounting information systems as a measure of success in achieving the objectives of information systems that have been set. Furthermore AzharSusanto (2013: 72) explains that the complete quality of accounting information system is an integrated system of accounting information of all the elements and related subsystems who work together in harmony to produce a quality of accounting information. Integrated elements are called also as a component of the accounting information system consisting of Hardware, Software, Brainware, Procedures, Database and Network communications (AzharSusanto, 2013: 14). On the other hand Bagranof et al (2010: 5) states that the quality of accounting information system is a data collection and data processing procedures that generate the necessary accounting information for users. From some of the above, it can be said that the quality of accounting information system is an integrated system of accounting information from the various components of accounting information systems are interconnected and work together in harmony to process financial data into useful accounting information for users (AzharSusanto, 2013: 72 ; Bagranof et al, 2010: 5). According Weygant et al., (2010: 199) that the quality of accounting information system is based on: (1) cost effectiveness; (2) usefulness; (3) flexibility. Furthermore Zaied (2012) says that to measure the quality of information include the following characteristics: (1) reliability; (2) usability; (3) adaptability; (4) a trust; (5) maintainability. Laudon and Laudon Next (2005: 11) states that in order to see whether the existing information systems were qualified or not it will be seen whether it is an information system integrated or not of the various components that support it are broadly grouped into the organization, management, and information technology. Furthermore Cornor (2004: 117) says that the integration remove the Necessary for the system to be rehandled again and again to enter it into multiple systems: (1) send or receive information, (2) Lending to Increased security; (3) better service for the quest / customer. As for the quality of accounting information system by Bentley and Whitten (2007: 78) can be seen from the performance of the system including the amount of work that can be completed in one period and response times on user requests. More complete Heidmann (2008: 81) explains that the dimensions of the quality of accounting information system consists of: (1) integration; (2) flexibility; (3) accessibility; (4) formalization; (5) the media richness. On the other hand De Lone and McLean (2003) suggests that the dimensions of the quality of the information system is adaptability, availability, reliability, and usability response time. Next characteristic quality information system according DeLone and McLean (1992) is ease to use, system flexibility and ease of learning. The Wixom and Todd (2005) provide quality characteristics of information systems is the reliability, flexibility, integration, accessibility and timelines. Furthermore, the quality characteristics of the information system according to Horan and Abichandani (2006) is the utility, reliability, efficiency, customization, and flexibility. Sadera et al., (2004) adds to measure the quality of accounting information systems is the ease of use, ease of learning, user requirements, system features, system accuracy, flexibility, sophistication, integration, and customization. Further stated Peter (2008) that the desirable

characteristics of an information system are: (1) ease of use; (2) system flexibility; (3) system reliability; and (4) ease of learning, sophistication, flexibility, and response times. Next Varum Grover et al., (2005) developed a quality measurement system within five dimensions, namely ease of use, the consistency of the user interface, the continuance, response time and the reliability of the system. Based on the description of the dimensions of the quality of accounting information systems above, the dimensions of the quality of accounting information systems in this study are: integration, accessibility, and ease of use.

## 2.2 Strategi Business

Thompson and William (2003: 14) describes the business strategy is enabling organizations to effectively counter the new entrants in the industry and attract customers in an amount sufficient to produce the required monetary value. Furthermore Weetman (2008: 683) describes the business strategy is something more than a long-term plan. It is a statement of the competitive position to meet changing circumstances. Ward and Daniel (2003) describes as follows business strategy ability to identify and communicate an effective strategy for the organization, include an evaluation of the implications of information technology as an integral part of the strategy. Business strategy is the ability to identify and Communicate an effective strategy for the organization, Including an evaluation of the implication of information technology base of opportunities as an integral part of this strategy. Next Scermerhorn (1999: 164) describes the business strategy is a strategy for a single business unit or product line. All business strategy identifies how a strategic business unit or division will compete in the domain of products or services. Laudon and Laudon (2006: 86) explains the understanding of business strategy is a set of activities and the company's decision making and determine: (1) the production of goods and services; (2) industry in which the company competes; (3) competitors, suppliers and customers of the company; (4) long-term goals of the company. Furthermore, Robson (1997: 7) explains that the purpose of business is a business strategy that strategy is the way you want to continue. Next Lewis et al., (2004: 125) states that the business strategy is how each business unit within the company's portfolio organizations will operate in the market arena. The strategy formulated on the question "how do we compete in the business world are there?" The main focus of the business level strategic planning is to develop and maintain a distinct competitive advantage that will lead to success organizational. Furthermore, Lewis et al., (2004: 126) explains that the business strategi be formulated by individuals who are most familiar with the operation of the business units. From the opinions above can be said that the business strategy is the activities and decisions of the company in identifying and communicating an effective long-term plan for the organization (Laudon and Laudon. 2006: 86; Pauline Weetman, 2008; John Ward and Elizabeth Daniel, 2003). Laudon and Laudon (2006: 86) describes three (3) levels of business strategy as follows: (1) business. A single company that manufactures a series of related products and services; (2) companies. Establish a set of business, multidivisional corporation sole; (3) the level of the industry: a collection of companies that make up the industrial environment or ecosystem. Furthermore, Miles and Snow (2003: 59) describes four (4) dimensions of business strategy,

namely: (1) Defender is an organization that has a product-market domains are narrow; (2) Prospector is an organization that is almost constantly seek market opportunities, and they regularly experiment with potential response to growing environmental trends; (3) analysis is an organization that operates in two types of product-market domains, one of which is relatively stable, others change; (4) The reactor is an organization in which top managers often see change and uncertainty. Similar delivered by Ahmed and Shepherd (2010: 86-90) describes the dimensions of business strategy according to Miles and Snow (1978) strategic typology consisting of prospectors, analyzers, defenders and reactors. (1) The defense is an organization that has a product-market domains are narrow, and do not tend to look outside their domain to new opportunities; (2) Prosepectors is an organization that is almost constantly seek market opportunities; (3) The analyzer is an organization that operates on two types of product-market domains: one is relatively stable and the other is changing; (4) The reactor is organizations dealing with change and uncertainty occurring in their environment, but can not respond effectively. Miles and Snow's (1978) strategic typology of prospectors, analyzers, defenders and reactors. (1) Defenders are Organizations that have a narrow product-market domains, and do not tend range to search outside of Reviews their domains for new opportunities; (2) Prosepectors Organizations that are almost continuously search for market opportunities; (3) Analysers are Organizations that Operate in two types of product-market domains: one are relatively stable and the other changing; (4) Reactors are Organizations that encounter change and uncertainty occuring in Reviews their environment, but are Unable to respond Effectively. Furthermore, according Rajratnam et al., (1995) describe the dimensions of business strategy according to Miles and Snow (1978) is a typology that characterize business as: (1) the defense; (2) prospectors; (3) analysis; (4) reactor (business strategy type was operationalized by using the Miles and Snow (1978) typology roomates businesses characterizes as: (1) defenders; (2) prospectors; (3) analyzers; (4) reactors). From the above opinion can be said that the dimensions of business strategy covering defenders, prospectors, and analyzers (Miles and Snow, 2003: 59; Rajaratnam et al, 1995).

## 3. Theoretical Framework

According to Romney and Steinbart (2012: 33), one of the factors that influence the design of accounting information systems is a business strategy. Accounting information systems success should be measured by the effectiveness of the systems / information technology in support of the organization's business strategy. Furthermore, according to Laudon and Laudon (2006: 6) changes in the organization's business strategy requires a change in accounting information systems (hardware, software, databases, and telecommunications). As the above statement, Jones and Rama (2006: 574) confirms that the accounting information system development, one of the factors that must be considered is to ensure that the implementation of the organization's business strategy is consistent with the objectives. Besides the theoretical premises above, the results of a study conducted by Artur (1992) conducted a study in the United States proves that the business strategy significantly influence the accounting information system after

controlling for other variables in the model. Then, a study conducted by Chong and Chong (1997) results showed that the business strategy is one important factor in the design antecedents accounting information systems. Next evidenced by Volonino and Watson (1990) found that the purpose of business strategy affect the accounting information system. Studies conducted by Per V. Jenster (1986) showed that the emphasis should be placed on the company's strategic context when applied accounting information systems. Based on the description above can be concluded that the business strategy with dimensions defender, prospector, analyzer and affect the quality of accounting information system (Romney & Steinbart, 2012: 33; O'Brien & Maracas, 2008: 17; Laudon & Laudon, 2006: 6; Jones & Rama, 2006: 574; Arthur, 1992; Chong and Chong, 1997; Per V. Jenster, 1986; Arthur, 1992; Volonino & Watson, 1990).

#### 4. Hypothesis

This study is aimed to determine the causal relationships between variables through hypothesis testing: Hypothesis : The Quality of Accounting Information System is significantly influenced by Business Strategy.

#### 5. Methodology and Finding

This study is a theoretical study of the influence business strategy on quality of accounting information system which employed the secondary source of data collection by making use of available literature on business strategy in accounting information system quality. Because this study aimed to find out what and how much the factors thought to affect a variable (Mudjarat Kuncoro, 2007:12 in Meiryani 2014). This analysis in this paper is done with a descriptive analysis. Descriptive aims to obtain a description of the characteristics of each study variable in the context of this study using secondary data. Secondary data is information gathered from existing sources/available (Sekaran & Bougie, 2013: 52). Secondary data for this study is the data, information obtained from textbooks, previous studies, reports, magazines, and others are used as a theory, a concept which is used to build a model framework.

#### 6. Conclusion

Business strategy affects the quality of accounting information system. The theories that already exist about accounting and management make more emphasized linkages, that the influence of business process of the quality of accounting information systems. The results of the theoretical evidence from this study can be used to solve problems that occur on the quality of accounting information systems. The quality of accounting information systems can be improved through good business strategy.

#### 7. References

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