Information Technology On The Success Accounting Information Systems Indonesia

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Abstract: Study aims to determine the effect information technology on the success of the accounting information system at the Inspectorate of government. Descriptive and verification method with quantitative approach. Primary data form of a questionnaire distributed to employees Inspectorate municipal government. Independent variable information technology research. The dependent variable in this research is the success of the accounting information systems. The technique of data analysis is multiple linear regression, and uses the SPSS version 22 application. This data analysis is based on data from 32 respondents who have completed all the questions questionnaire. Research shows that there is influence of technology information on the success of accounting information systems.

Index Terms: Information Technology, Accounting Information System Success

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1 INTRODUCTION

Daily transaction produce accounting information system based on managerial performance that aims to generate transaction reports to the internal as well as external. Service to customers, in order to create in business, companies are required to follow the age of information technology 5.0 that should process data are accurate, relevant, effectiveness and decision-making system useful information for all those who need accurate information [1]. Changes in the world entered the era of the industrial revolution. Information technology which became basis helping human life. Preparing human resources to be able compete globally, for companies, technological development is important for the future a country. The data is also used to strengthen transformative technology. The accounting information system or also known as the accounting information system only related to the accounting function in processing data about the activities of company organizations that have economic value have economic impact [30]. Most of the accounting data processed by the accounting information system is presented in terms of performance and the form of the amount of money. Information is also the basis of human, do something. Information can serve as a template. The function of the Accounting Information System:

1. The accounting information system fundamental part of accounting education.
In the development of information technology as well as changes in the business environment, accountants have three concepts for knowledge which consist of:
(a) The use of information in decision-making process
(b) The nature, planning, use, implementation, of an accounting information system
(c) Reporting of financial information.

2. Accounting information systems are also important in skills to support a successful career.
Someone in working as a government accountant, tax accountant, public accountant, internal audit, manager accountant and management consultant. Job seekers will provide information on their superiority in the field of accounting and offer expertise in accountant positions in the field of accounting information systems.

3. The accounting information system is a key component in the decision making process.
Learning accounting information systems will help someone understand the important role that accounting information systems play in the decision-making process. Information technology helps humans to create, change, store, communicate and disseminate information. Which aims to solve a problem, open creativity, increase effectiveness and efficiency human activities [20]. The Supreme Audit Agency stated that the inadequate planning of activities in implementing policies result in increase in the budget for deviating regulations on income and expenditure. Then there is a weakness in the system of controlling the implementation of the income and expenditure budget written by the BPK report. Then the former Deputy Chairman of the Corruption Eradication Commission (KPK) stated that the phenomenon of the accounting information system of the DKI Jakarta Provincial Government presents a balance of fixed assets as of December 31, 2015 valued at IDR 363.58 trillion.

2.LITERATURE REVIEW

Information technology is a general term for technology to help humans to create, change, store, communicate and disseminate information. Which aims solve a problem, open creativity, increase effectiveness and efficiency in human activities [21] Then Information technology is the use of electronic devices, especially computers, to determine, process, store, analyze and distribute / disseminate information [26]; [21]. Information technology use to describe technologies that enable humans to record, store, process, retrieve, send and receive [36]. Furthermore, Information technology makes easier to capture, process and disseminate information [24].

1.3.1 Effect of Information Technology on the Success of Accounting Information Systems
Influence of information technology on the success of information systems accounting for 57, 76 %. Based on Hypothesis testing of information technology variables on the success of information systems . Information Technology has a significant positive effect on the Success of the Accounting Information System at the North Bandung Cattle Breeders Cooperative (KPSBU) Lembang [35]. The use of Information Technology which is getting better will have an impact on increasing the success of the Accounting Information System, while the use of Information Technology

175

which is getting worse will have an impact on the success of the Accounting Information System. Directly the use of information technology has an effect of 19 , 48 % on the success of the Accounting Information System at the North Bandung Cattle Breeders Cooperative (KPSBU) Lembang. Furthermore influence of information technology variables on the success of the management accounting information system is 0.281 and is included in the medium category. Then information technology has a significant positive effect on the success of accounting information systems at Islamic Commercial Banks in Bandung, this shows that the better the information technology implemented by the company is able to increase the success of information systems [13]. The method of research as the scientific method / scientific because it is in compliance with the rules that concrete / empirical, objective, measurable, rational and systematic. This method is called a quantitative method because the research data is in the form of numbers and the analysis uses statistics [30]. Descriptive statistics are used to analyze data in a way describe data that has been collected
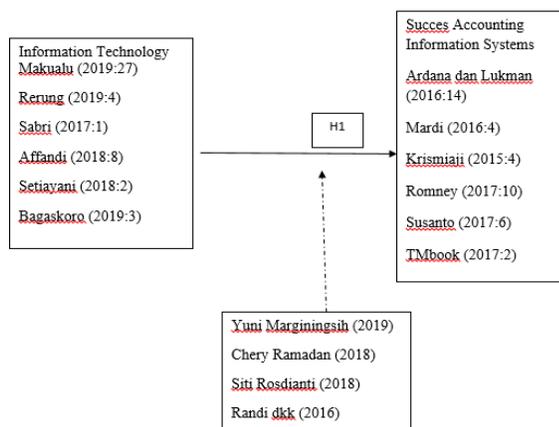
3   METHODE

According to Wiley (2017: 130) Primary data refers to information obtained directly (first-hand) by researchers related to the variable of interest for a particular purpose of the study. Data collection is the most strategic step in research, because the main purpose of research is to get data, without knowing data collection techniques, researchers will not get data that meets the data standards set [31].Data collection is based on techniques consisting of: Questionnaire (Questionnaire). The questionnaire is a technique of data collection is done by way of giving a set of questions or a written statement to the respondent to answer. The questionnaire is an efficient data collection techniques if researchers know for certain variables that will be measured and know what can be expected of the respondentsPopulation is a process that forms conclusions about areas consisting of objects / subjects which have success and certain characteristics that apply researchers to study and draw. The population that will be taken for this research in the Inspectorate is 40 employees. The sample is part of the number and characteristics of the population where the sample is related to the population, therefore if there is no sample, there will be no population.   Sampling technique is a technique that provides information to be used in the sample to respond to the problem being researched [30].Sampling is

grouped into two categories Probability Sampling and Nonprobability Sampling. The sampling technique used was purposive sampling. Purposive sampling is a technique that determines with certain considerations.

By using the sample technique above, a sample of 35 office employees at the Government Inspectorate can be Slovin Formula:

n = sample
N = Population
b = 95% precision value or sig = 0.05 (the desired error)

= 32.18390805 round to 32

The validity test of this study used item analysis, which is to tolerate each item with a total score which is the sum of each item score. If there is an item that does not meet the requirements, then the item will not be examined further. The data obtained were then tested for validity looking at the correlation between the question items. The validity test is use to determine the feasibility of the items in a list of questions in defining a variable. The validity test should be carried out on each item of the question in the validity test

The results of r count we compare with the r table where df = n-2 with 5% if table <r count then it is valid. The validity test uses the Product Moment correlation technique using the following formula :
Information :
r : The correlation coefficient between the item score and the total score
n : The number of respondents in the trial
$\sum_x$: Total score X
$\sum_y$: Total score of Y
$\sum_{xy}$: The sum of the results of the X score and the Y score
$\sum_x{}^2$: The sum of the squares of the score X
$\sum_y{}^2$: Sum of squares of Y score

Externally and internally. Externally, the test was carried out with test-retest (stability), and a combination of both. Internally, testing is done by analyzing the consistency of the items on the instrument with certain techniques.

Instrument reliability testing can be done externally or internally. Externally, testing can be done with test-retest (stability), equivalent, and a combination of both. Internally, the reliability of the instrument can be tested by analyzing the consistency of the items on the instrument with certain techniques

The reliability test is a measure of the stability and consistency of the respondent in answering matters relating to the question constructs which are the dimensions of a variable and the composition in a questionnaire [31].
r = instrument reliability coefficient (Cronbachalfa)
k = number of questions

= total grain variance

= total variance

Data analysis is managing or processing existing data to answer the formulation of problems in research using statistics. Then data analysis is also a way of doing data with

the intention of answering the formulation of the problem. The data analysis used by the authors in this study aimed to answer the questions included in the problem formulation. The data analysis method used is the statistical analysis method using the IMB SPSS statistical software 22Descriptive analysis aims to describe or describe a particular situation. This analysis does not aim to determine cause and effect relationships. The researcher produced a question for the respondent in order to obtain data or information from the staff of the Inspectorate of the City Government of Cimahi, then processed the data into questionnaires and gave weight to the alternative answers. Then managing the results of the questionnaire data, the researcher will use the Likert scale method. scale is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena. Variable to be measured translated into a variable indicator.

Table 3.1
Scale Table

Positive Statement Category			
Strongly Agree (SS)		Very Important (SP)	
Agree (S)		Important (P)	
Hesitating (R)		Hesitating (R)	
Disagree (ST)		Not Important (TP)	
Strongly Disagree (STS)		Very Insignificant (STP)	

1.   Calculate the respondent's answer for each statement regarding each benchmark. Where the score is given using a scale.

2.   Calculate the total score for each variable from the respondent's answer. Then classify the interval line based on categorization in the following way:

Minimum index value = minimum score x number of statements x number of respondents.

Maximum index value = maximum score x number of statements x number of respondents.

Interval distance = (maximum value - minimum value): 5

In using the Likert scale method, you can provide a checklist choice or multiple choices, the results of the questionnaire will provide weight to provide an assessment in order to calculate validity and reliability.

3.6.3 Verification Analysis

Verification analysis is a relationship which aims to determine the continuity between the variables studied from two variables or more . Verification analysis a carried out to test something way with or without improvements, which have been carried out elsewhere, in similar problems in this study the authors used multiple linear regression, this is the explanation The classical assumption test is a statistical requirement that must be met in multiple linear regression analysis based on ordinary least square (OLS). Thus an analysis that is not based on OLS does not require the requirements of classical assumptions, such as logistic regression or ordinal regression. And not all classical

assumption tests must be carried out on linear regression, for example test cannot be used in simple linear regression analysis and the autocoleration test does not need to be applied to cross sectional data .

1. Test

Multi test is needed to determine whether there are actions of independent variables that have similarities between the independent variables in a model. The similarity between the independent variables will result in a very strong correlation. Apart from the decision-making process regarding the effect of the partial test of each independent variable on the dependent variable. If the resulting independent variables are between 1-10,

2.   Autocorrelation

Testing autocorrelation in a model aims to determine whether there is a correlation between confounding variables in a certain period and the previous variable. For time series autocorrelation often occurs. But the simple data rarely occurs because the confounding variables are different from one another. Detect autocorrelation using the value with criteria if:

1.   DW number below -2 means that there is positive autocorrelation

2.   A DW number between -2 and +2 means that there is no autocorrelation

3.   A DW number above +2 means that there is negative autocorrelation.

3.   Heteroscedasticity Test

The Heteroscedasticity test is a test for the difference in residual variance from one observation period to another. How to predict the presence or absence of a model can be seen with the Scatterplot image pattern, a regression that does not occur if the data points spread above and below or around the number 0, the data points do not collect only above or below, the spread the data points should not form a wide wave pattern then narrow and widen again, the distribution of data points is not patterned.

4.   Normality test

Normality test is a test to measure whether our data has a normal distribution so that it can be used in parametric statistics, if the data is not normally distributed, non-parametric statistics can be used. To see normal distribution data or not can use Chi Square (X^2).Regression analysis is used to determine the effect of, among others, information technology on the success of accounting information systems. In addition, regression analysis is also used to test the correctness of the hypothesis proposed in this study, the model is as follows:

$$r = \frac{n \sum xy - (\sum x)(\sum y)}{\sqrt{[n \sum x^2 - (x)^2][n \sum y^2 - (\sum y)^2]}}$$

Information :
Y = the success of the accounting information system
X1 = al
X2 = Information technology
b1 = coefficient al
b2 = information technology coefficient
a = kostanta

Correlation analysis aims to measure the strength of the linear association (relationship) between two variables. Correlation does not show a functional relationship or in other words, correlation analysis does not differentiate between the dependent variable and the independent variable. (Ghozali, 2018: 97)

1. The coefficient of determination
The coefficient of determination (R^2) essentially measures how far the model's ability to explain variations in the dependent variable. The coefficient of determination is between zero and one. The value of R^2 small means the ability of independent variables in explaining the variations independently provide almost all the information needed to predict the variation of the dependent variable. In general, the coefficient of determination for the data cross (crossection) relatively low due to the large variation between each - each observation, while for the time series data (time series) usually mempu nyai high coefficient determination.

Formula: KD = R^2 x 100%
Information :
KD = Determination Value
R^2 = Coefficient of Correlation

The hypothesis is a temporary answer to the research objectives derived from the framework that has been made. A hypothesis is a tentative statement about the relationship between several or more variables. The hypothesis is a provisional assumption from the answer to the research problem formulation.

The t test is a test of the individual partial regression coefficient that is used to determine whether the independent variable (X) individually affects the dependent variable (Y).

$$t_{hitung} = r \frac{\sqrt{n-2}}{\sqrt{(1-r^2)}}$$

Where :
t: probability
r: correlation coefficient
n: number of samples
criteria for rejection and acceptance of the hypothesis Ho are:
1.   If t count <t table, then Ho is accepted and Ha is rejected
2.   If t count> t table, then Ha is accepted
Determine the conclusion based on the comparison of t count and t table
- If t count> t table, then Ho is in the rejection area and H1 is accepted, meaning that the x and y variables have a relationship.
- If t count <t table, then Ho is in the receiving area and H1 is rejected, meaning that the variables x and y have no relationship.

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