

# Influence Organizational Commitment On The Quality Of Accounting Information System

Muhammad Syaifullah

**Abstract** : Background of this study was based on the argument that there were correlation between organizational commitment and quality of accounting information system. This study aims to examine: the influence of organizational commitment on the quality of accounting information system. This study is theories study. The hypotheses are: there are significant organizational commitment on the quality of accounting information system. The results of this study are as follows organizational commitment of information systems significant positive effect on the quality of accounting information systems.

**Keywords:** Organizational Commitment, Quality of Accounting Information System

## Introduction

To run the day-to-day activities in order not to deviate from the principles of good corporate governance, the information system can serve as guidelines (framework) technical to do it all (Muh. Arif Effendi, 2009: 6). Information system that is used as a framework by using the physical resources to transform economic data into information is called financial accounting information system (Willkinson and Cerullo, 2000: 7). Kieso et al (2011: 88) adds, accounting information systems used to collect and process the financial transaction data and communicating information to interested parties. Bagranov et al (2010: 5) also said that the accounting information system of data collection and data processing procedures that generate the information needed for its users. Thus, it can be said that the accounting information system used by the company in carrying out daily activities associated with financial transactions, either from internal or external companies (Azhar Susanto, 2010: 216). basic purpose of accounting information systems, which is to present information to external accounting, management and employees (Hall 2011: 9). To achieve these basic objectives, it is necessary to quality accounting information system, because the quality of accounting information systems can help to determine the condition of a project, whether favorable or not, so that managers can take the right decision and in accordance with the conditions of the project (Sri Mulyani NS, 2009: 25).

Quality accounting information system can be seen from the integration (Azhar Susanto, 2013: 14), the efficiency and effectiveness of an accounting information system that is used (Stairs & Reynolds, 2010: 8-9). Accounting information quality can be seen from the relevant criteria, accurate (O'Brien and Marakas, 2010: 350), on time (Azhar Susanto, 2013: 13), and complete (Sri Mulyani NS, 2009: 19). accounting information that is not qualified, then the accounting information becomes useless for the wearer and can lead to making the wrong decision (Kieso et al, 2007: 41). This is evident in the case of the phenomenal world of Indonesian banks, namely the Bank Century case, which in the case of Century Bank financial data are provided by Bank Indonesia is not accurate, causing KSSK decision not credible (Sri Mulyani, 2014). In addition to banking problems, problems with quality accounting information can be found also on the Indonesian government, especially local government, it can be seen from the statement of the former Chairman of CPC, Anwar Nasution (2009) which states that the quality is getting worse LKPD. Selanjutnya can be seen from the statement Sapta Damandari Charity (2009), as members of BPK RI, stating that many assets are reported in the financial statements of local governments (LKPD) kepemilikannya unclear, as well as the estimated value. Former Vice Chairman of the Commission, Haryono Umar (2009) adds that up to now there is no data to show and prove how much the assets are owned by the government, especially in the area of ownership is not clear. This dibuktikn back with the statement of the Minister of the Interior, Gamawan Fauzi (2012), where the land assets owned by the local government for a long time sometimes there is no certificate. To make the quality of information systems that produce quality accounting information for its users, one of the factors that may affect the commitment to the organization (Siakas & Giorgiadou, 2002). Commitment to the organization is the loyalty and engagement of employees to achieve organizational goals to remain in the organization (Robbins & Judge, 2009: 113; Robbins & Coulter, 2005: 346; Luthans, 2008: 147). Thus, one of the factors to be able to implement the accounting information system in the enterprise, support and commitment to the organization is required in (Siakas and Giorgiadou, 2002). This is in line with the statement Sheard (2002), that the commitment to the organization is one of the important factors in the decision making process for improvement. There are three important linkages to the organization's commitment to the quality of accounting information

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- *Muhammad Syaifullah*
  - *Lecturer of IAIN, Pontianak & Doctoral Students of Accountancy Department, Faculty of Economics and Business, Padjajaran University*
  - *Dipati Ukur Steet, PO box 40132, Bandung, Indonesia*  
E-mail : [zeliq\\_ipul@yahoo.com](mailto:zeliq_ipul@yahoo.com)

systems, namely 1) the effective commitment, the emotional attachment to the organization; 2) ongoing commitment, the loss suffered if an exit of an organization; 3) the commitment of normative, which felt obliged to remain in the organization for moral and ethical reasons (Robbins & Judge, 2009: 113-114; Luthans, 2008: 148; McShane & Von Glinov, 2010: 112). Commitment to the organization's problems can occur in any type of organization, too, is no exception to the Indonesian banking world, as stated by Advisor to the Governor of Bank Indonesia, Halim Alam (2011), that the case of the global banking industries that occurred some time ago due to lack of commitment on organization, then a less than optimal internal control weaknesses as well as the implementation of policies and procedures and HR systems are less follow the principle of Know Your Employee. Furthermore, D. Hadad Hadad (2011), Deputy Governor of Bank Indonesia stated that according to the results of the Central Bank found drawbacks of commitment to the organization in the implementation of risk management by the top management of Bank Mega, which the Board of Directors does not yet have the means to run the SOP system so that there is still sufficient weaknesses of policies and procedures (D. Hadad Hadad, 2011). In addition to commercial banks, rural banks are also having problems in commitment to the organization, as proposed by former Governor of Bank Indonesia, Nasution (2011), that the much troubled rural banks and closed due to poor organization's commitment to the rural banks. Based on the description that has been presented, the research to be conducted with the theme titled "Effect of the commitment of the Organization on the Quality of Accounting Information Systems.

## Literature review

Organizational commitment is the degree to the which an employee identifies with a particular organization and its goals and wishes to maintain membership in the organization) (Robbins & Judge, 2009: 113). Furthermore, Robbins and Coulter stated that the Organizational commitment is an employee's orientation toward the organization in terms of his or her loyalty to, identification with, and involvement in the organization) (Robbins & Coulter, 2005: 346). Luthans added commitment to the organization are as (1) a strong desire to REMAIN a member of a particular organization; (2) a willingness to exert high levels of effort on Behalf of the organization; and (3) a definite belief in, and acceptance of, the value and goals of the organization (Luthans, 2008: 147) From the above it can be said that the commitment to the organization is the loyalty and engagement of employees to achieve organizational goals to remain in the organization (Robbins & Judge, 2009: 113; Robbins & Coulter, 2005: 346; Luthans, 2008: 147)

Furthermore, Robbins and Judge, commitment to the organization split into three dimensions, namely:

1. affective component, ie emotional feelings towards the organization and the belief in its values.
2. Normative commitment, the loss experienced when leaving the organization
3. ongoing commitment, namely the obligation to remain in the organization because of moral and ethical reasons.

"There are three separate dimensions to organizational commitment.

- 1) Commitment Affective. Is an emotional attachment to the organization and a belief in its values.
- 2) continuance commitment. Is the perceived economic value of remaining with an organization Compared to leaving it.
- 3) Normative commitment. Is on obligation to REMAIN with the organization for moral or ethical Reasons "(Robbins & Judge, 2009: 113-114).

"The three dimensions are as follows: (Luthans, 2008: 148)

- 1) Affective commitment Involves the employee's emotional attachment to, identification with, and involvement in the organization.
- 2) Involves commitment, continuance commitment based on the costs that the employee associates with leaving the organization. This may be is because of the the loss of seniority or promotion or benefits.
- 3) Normative Commitment Involves employee 'feelings of obligation to stay with the organization Because they should; it is right thing to do "

McShane and Von Glinov commitment to the organization split into two dimensions, namely the first, affective commitment is the emotional attachment of employees, and involvement in a particular organization, the second dimension is a continuous commitment to the organization are considered employees, where employees are motivated to remain in the organization and if out of the organization will suffer losses. "Affective commitment. The employee's emotional attachment to, identification with, and involvement in a particular organization. Continuance commitment. An employee's calculative attachment to the organization, whereby the employee is motivated to stay Only because leaving would be costly "(McShane & Von Glinov, 2010: 112) From some of the above explanation it can be said that the dimensions of commitment to the organization, there are three: 1) commitment to effective, is the emotional attachment to the organization; 2) ongoing commitment, is the loss suffered if the employee out of an organization; 3) the commitment of Normative, are employees feel obliged to remain in the organization for moral and ethical reasons (Robbins & Judge, 2009: 113-114; Luthans, 2008: 148; McShane & Von Glinov, 2010: 112).

## Quality of Accounting Information Systems

Accounting information system is essentially an integration of the various transaction processing systems (Azhar Susanto, 2013: 72). Further accounting information system can be defined as a collection or integration of sub-systems / components that are interconnected and cooperate with each other in harmony to process financial data into accounting information (Azhar Susanto, 2013: 72). Accounting information system is a system that collects, record, store, and process data to generate accounting information for decision makers (An accounting information system is a system that collects, records, stores, and processes the data to produce information for decision makers) (Romney & Steinbart, 2012: 6). Gelinas et al stated

that the accounting information system is a sub-system of information systems. The purpose of the accounting information system is to collect, process, and produce information relating to the financial aspects of the business activities (Accounting information system (AIS) is a specialized sub-system of the information system. The purpose of this separate AIS was to collect, process, and report information related to the financial aspects of business events) (Gelinias, et al, 2012: 15). From some of the above statements can be said that the accounting information system is a collection or integration of sub-systems / components that are interconnected and cooperate with each other in harmony to process the financial transaction data into useful accounting information for decision makers both by internal party and external organizations (Azhar Susanto, 2013: 72; Romney & Steinbart, 2012: 6; Gelinias, et al, 2012: 15). Quality accounting information system is an integrated system of accounting information from all relevant elements and subunits in order to produce quality accounting information (Azhar Susanto, 2013: 14). The elements that are referred to as integrated components of the accounting information system consisting of Hardware, Software, Brainware, Procedures, Database and Network Communication (Azhar Susanto, 2013: 14). Sri Mulyani NS, adding that the quality of accounting information systems can help to determine whether the project is a loss or a profit, so that managers can take the right decision and in accordance with the conditions of the project (Sri Mulyani NS, 2009: 25). On the other hand Bagranov et al, stating that the quality of accounting information system is a collection of data and data processing procedures that generate the necessary accounting information for its users (Definition: An accounting information system is a collection of the data and processing procedures that creates the needed information for its users) (Bagranov et al, 2010: 5). From some of the above, it can be said that the quality of accounting information system is an integrated accounting information systems of the various components of accounting information systems are interconnected and cooperate with each other in harmony to process the financial transaction data into useful accounting information for decision makers (Azhar Susanto, 2013: 11-12; Sri Mulyani NS, 2009: 25; Bagranov et al, 2010: 5). Stair and Reynolds, stating that the dimension of the quality of accounting information system is efficiency, which is the size ratio of the amount produced at a cost that has been incurred. Effectiveness is a measure of the extent to which an accounting information system in achieving its objectives; by comparing the actual goal has been achieved with a total of goals set (System Performance and Standards, efficiency is a measure of what is produced divided by what is consumed. Effectiveness A measure of the extent to the which a system achieves its goals; it can be computed by dividing the goals actually achieved by the total of the stated goals. system performance standards A specific objective of the system) (Ralph & George, 2010: 8-9). Furthermore, in line with Stair and Reynolds, Weygandt et al, stated that the dimensions of the quality of accounting information systems AIS is efficient and effective. (Principles of effective and efficient accounting and information system) (Weygandt et al, 2010: 303). Azhar Susanto, adding that the quality of information

system is a collection of subsystems to be integrated, interconnected and work in harmony with each other in the rejected financial data into accounting information (Azhar Susanto, 2013: 72). From the above it can be said that the dimensions of the quality of accounting information systems there are three (3) and consists of efficiency, effectiveness and integration (Ralph & George, 2010: 8-9; Weygandt et al, 2010: 303; Azhar Susanto, 2013: 72). Efficiency is the minimum use of resources in order to obtain optimum results (Azhar Susanto, 2013: 39; Ralph & George, 2010: 8-9). Effectiveness is a measure of the extent to which a system can achieve its goal (Ralph & George, 2010: 8-9; Weygandt et al, 2010: 303). Integration is subunit linkage and all the elements involved in shaping the accounting information system to produce quality accounting information (Azhar Susanto, 2013: 72).

### **Effect of Organizational Commitment on the Quality of SIA**

Build commitment to the organization in order to develop and maintain accounting information systems are an integral part of the service and decision-making (Building organizational commitment to develop and sustain a vital performance information system that is an integral part of the ministry and cabinet decision-making is the foundation of successful performance measurement) (Bernier & Potter, 2001: 45) One of the factors that influence the development of accounting information systems is the support and commitment to the organization (One of the factors that influence the development of information systems is the support and commitment) (Vucetic, 2008: 468). not only the commitment of top management but all employees are required to conform with new accounting information system to ensure a smooth transition in the organization (not only the support of the top management but all employees are required to adjust to the new system to Ensure a smooth transition in the organization) (Vucetic, 2008: 468). Implementation of information systems can be achieved more efficiently when the people in the organization is committed (Of the implementation of information systems can be Achieved more efficiently when the people WHO are in the organization is committed) (Lucey, 2005: 76). From some of the above it can be said that the commitment to the organization is an important factor in determining the success and failure of the implementation of the quality of accounting information systems (Bernier & Potter, 2001: 45; Vucetic, 2008: 468; Lucey, 2005: 76). Statement on the previous paragraph was confirmed by several research findings which stated that organizational commitment affects the quality of accounting information systems (Basu et al, 2002; Setiyawati Day, 2013; Ahmad Al-Hiyari, 2013).

### **Hypothesis**

Logically conjectured relationship between two or more variables Expressed in the form a testable statement (Sekaran & Bougie, 2010: 103). Based on the above framework, the hypothesis proposed in this study are: Organizational Commitment in effect on the quality of accounting information systems.

## Operationalization of Variables

In order to clarify the hypothesis of filing these variables need to be defined so that these variables can be operationalized. Sekaran and Bougie explained that: "Operationalizing, or operationally defining a concept to render it measurable, is done by looking at the behavioral dimensions, Facets, or properties denoted by the concept. These are then translated into observable and measurable elements so as to develop an index of measurement of the concept" (Sekaran & Bougie, 2010: 127)

operational variables in this theoretical study as follows:

### Commitment in Organizations

The concept of commitment to the organization in this study is the loyalty and engagement of employees to achieve organizational goals to remain in the organization. In order for this concept can be operationalized then assigned to the variable dimensions and indicators of organizational commitment, namely:

- a. Dimensions of affective commitment, the indicator consists of 1) a concern for the problems faced by the job, and 2) give positive advice to the company in order to increase labor productivity.
- b. The dimensions of continuance commitment, the indicator consists of 1) increasing ability to work in an effort to meet the standards desired by the company, and 2) accept and do the tasks that have been provided by the company.
- c. normative dimension, the indicator consists of 1) having confidence that loyal to the company is reflected by the implementation of the work program, and 2) in the presence worked attention to work and work performance.

### Quality of Accounting Information Systems

The concept of the quality of accounting information system in this study is to show the integration of the various components of accounting information systems hardware, software, brain ware, data base, an integrated telecommunications network of sub-systems are interconnected and cooperate with each other in harmony to Data processing transactions related to financial problems become useful financial information for decision making by management and by external companies. In order for this concept can be operationalized then assigned to the variable dimensions and indicators of the quality of accounting information systems, namely:

- a. The dimensions of efficiency, the indicator consists of 1) using optimal equipment resources, and 2) in carrying out the accounting information system supported by appropriate human resources with the necessary expertise.
- b. The dimensions of effectiveness, the indicator consists of 1) easy in performing accounting information systems, and 2) easy access to information that is generated by the accounting information system.
- c. Dimensions of integration (integration), the indicator consists of 1) have the competence (knowledge and skills or expertise) in accordance with the level in the accounting information system, 2) to use the data in the database, which relate to

each other in harmony, 3 ) using circuits that link the activity with other activities and organize the steps that must be performed in a transaction processing cycles, and 4) using electronic media to move data from one location to one or several locations and and other components that are used to integrate harmoniously to form a data communications network.

## Methodology Research

This study is a theoretical study of the influence of top management support 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), which employed the secondary source of data collection by making use of available literature on organizational commitment in accounting information system quality. The analysis of this paper is done with a descriptive analysis.

## Conclusion

Since the organizational commitment has to support the development of information systems that exist in the company. of theoretical overview shows that organizational commitment affects the quality of accounting information systems. this is consistent with the theory argued by (Bernier & Potter, 2001) Building organizational commitment to develop and sustain a vital performance information system that is an integral part of the ministry and cabinet decision-making is the foundation of successful performance measurement) (Bernier & Potter, 2001: 45) and the theory raised by Vucetic (2008: 468) One of the factors that influence the development of information systems is the support and commitment. Quality accounting information system can assist company to achieve competitive advantage and assist management decision business making to achieve corporate goals. Thus it can be said organizational commitment has effective influence on the quality of accounting information systems.

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