The Influence Of Change Management On The Accounting Information System

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Abstract: Management change are factor which can improve the quality of accounting information systems. In Indonesia, this phenomenon happens in many organizations showing that there is disintegrated accounting information systems which then causes unqualified accounting information. This research was carried out in order to find out fact through examination presenting in the influence of management change towards accounting information system. Data used in this research were gained through survey by distributing questionnaires to company in Indonesia. The data were then managed statistically by applying SEM PLS. Research method used was explanatory research. The result of this study shows that the problem in unqualified accounting information system occurs due to the change management is not entirely good as expected.

Index Terms: Management Change, Accounting Information, Quality Accounting Information System, Accounting Information System Management

1 INTRODUCTION

Another phenomenon was stated by a senior official Susanto (2014) the which states that the chairman of the ASPI yet integrated information system of payment in private banks as for the new government banks 20.22% are integrated so that the the resulting information is not valid. Former Finance Minister Sri Mulyani Indrawati (2014) states that the existing data is in Indonesian banks are not accurate and the data quality is so low that lead to errors in the decision Stating that the case of the century bank systemic impact. Furthermore, Bank Indonesia Deputy Governor Budi Rohadi stated that there are small banks and large banks that make-the manipulation of financial statements (window dressing). Muliama Hadad (FSA chairman) (2013) mentions the existence of cyber crime that afflicts some major banks such burglary cases of financial transactions at bank BCA and BNI. Chairman of the Banks Association of National Commercial namely Sigit Pramono (2010) suggested that the Bank Century case the bank does not accurately report the company's actual condition. Head of the Police Public Relations (2014) revealed the case of a stolen credit card to enter the mode of viruses (malware) into the information system body shop that occurred in Jakarta and Padang. Bank Indonesia Deputy Governor Ronald Waas (2013) describes two cases that dominate customer identity theft report fraud cases and cases of card not presense. Agus Martawardoyo (2011) states that the information system in the Ministry of Finance has not been integrated and the resulting information system is not comprehensive. Nasution (2011) the which states that the integration of the data from Bank Indonesia with various departments and agencies have not been good, Characterized by Bank Indonesia, data management with all the banks have not yet fully integrated. Azhar Susanto (2008:374) states that the role of accounting information system of the organization is to produce quality accounting information. Quality information has benefits by users to perform tasks more efficiently and effectively their duties.

Sacer et al (2006: 6) states that the quality of information obtained from the application of the accounting information system of quality. Management of change and willingness to change (willingness to change and to act) key to the success of the implementation of information systems (Cash et al, 1992). Subsequently Cash et al, (1992) stated that in change management is the management attitude to the changes in the reception of information systems to achieve organizational goals. As according to Jiao and Tseng (1999) states that there are four types of change that reconstruction adaptation, evolution and revolution. Cabrera et al (2001) the behavior of members of an organization (human) may affect the implementation of information systems. By understanding the behavior of the change in the adaptation it will easily identify the necessary information systems organization, because of its adaptability to change is an important factor used to increase understanding of the users of information systems (Schein, 2011). Adaptation to changes will establish a new organizational culture that can support to develop information systems in organizations (Dunne and Martin 2006). Furthermore, according to Dunne and Martin (2006) the development of information systems must be compatible and able to adapt to changes in the organization. The organization in its efforts to develop the information system should begin with the long-term planning because it must pay attention to the changes, so that changes that occur in the organization should be a reference in the development of information systems (Claver et al., 2001). An important factor in supporting the success of change management is the agent of change that individuals or groups Involved in planning the change (Change Advocates) are individuals or groups who have an idea but do not have the authority to carry out. Furthermore, pain is a level of discomfort with the current state so that makes changes to Achieve the goal. Then vision is the vision and goals are clear about the purpose of the management of change. Further resources are organizational resources (time, money, people). Necessary for the successful implementation of change. Then the long view that a deep understanding of the impact of changes to the organization. Sensitivity is an appreciation and empathy with personal problems posed by the changes. Scope is the scope and purpose of the stages of change. A public role is an organizational policy that systematically about the changes. A private role that policies must be executed by each individual to support the change. Consequence management techniques is the stage and the way it will be run by the management of change and a willingness to sacrifice an awareness of the importance of
implementation of change management is a systematic structured approach to Transitioning individuals, teams, and organizations from a current state to a desired future state, to fulfill or implement a vision and strategy. It is an organizational process aimed at empowering employees to accept and embrace changes in their current environment. Meanwhile Kotter (2011: 12) mentions that change management is an approach for Transitioning individuals, teams, and organization to state the desired future (change management is an approach to Transitioning individuals, teams, and organizations to a desired future state). While according to Robbins (2007: 187) Change Management is a systematic approach to deal with change, both from the perspective of the organization and at the individual level (change management is a systematic approach to dealing with change, both from the perspective of an organization and on the individual level). Kreitner (2003: 113) Change Management is the process, tools and techniques for managing human resources changes to Achieve business results required (change management is the process, tools and techniques to manage the people-side of change to Achieve the required business outcome). Eastman and Carthy (2010: 21) Change Management is an ongoing process to develop, manage and maintain the changes and improvements in the organization (change management is the process of continually developing, managing and sustaining change and improvements in an organization). Rhenald Kasali (2007: iv) the definition of change management are as follows: Change is so mysterious Because it is not easy to handle touch the basic values of the change would be to change behavior and habits and takes time, costs, and strength, and raises expectations, hence the expectation can cause vibrations of emotions and expectations can cause disappointment. Rileyet et al., (2000) identify the types of changes: (1) operational changes that affect the way the continuous operation of business conducted, (2) changes strategy yang occur toward strategic business, (3) cultural changes that affect the philosophy of basic organizations do business, (4) political changes occur mainly for political reasons of various kinds. Armenakis dan Burns (2015) identifies type two categories, i.e. types of changes: 1) The first type refers to changes initiated by the client's need evaluation. Reviews These changes primarily occur Because The requirements were not clear at the very beginning of the project, due to change of technology, or the change in the caused by Certain market needs requirements). 2) Refers to the second type changes the caused by the information system development and implementation project itself. Reviews These changes are often referred to as developmental changes. 3) Based on the statement above, the type of change that was initiated by the evaluation of the needs of consumers. The second type refers to the changes caused by the development and implementation of information systems.

Characteristics of Organizational Change Management
Frank Sligo (2002: 51) The dimensions of change management at work will affect one or more of the following dimensions: 1) Structure changing structure (restructuring); internal system reconfiguration or design on the part by changing the reporting system, accountability reallocation of labor and tasks.
2) Technology: the term "technology" used widely in the context of change management to a system means, how we plan and carry out the work of all types (production, services or knowledge) and what methods we employ to do it manually or automatically.

3) Physical setting: changes in traditional physical environments that involved changing the physical layout of the workplace, especially with the aim to remove barriers and increase productivity or provide newer services.

4) People: changes involving those generally intended to optimize improvements in areas such as behavioral attitudes, perceptions, abilities or skills.

John Kotter (2002: 12) that the effective management of the people dimension of change requires managing five key goals that form the basis of the Adkar models: Effective management of dimensional changes will require management of the five that form the key basis, namely:

1) Awareness of the need to change (Awareness of the need to change)
2) The desire to participate in and support the change (Desire to Participate and support the change).
3) Knowledge about how to change (and what looks like a change) (Knowledge of how to change/and what the change looks like).
4) Ability to implement changes on the daily (Ability to implement the change on a day-to-day basis).
5) Strengthening to keep the changes in place (Reinforcement to keep the change in place).

Characteristics of the work process technology in which the input, conversion, and output activities that are not integral (Jones, 2004: 283). Robbins (1997: 4) three characteristics of the structure of the organization items, namely: complexity, a formalization, and Centralized. Johnson (1997: 110) adds a variable the which is a measure of the organization.

1) The complexity of an idea about the level of differentiation in an organization. Complexity has 3 (three) dimensions items, namely: (a) Vertical Differentiation describes the depth of the organizational hierarchy; (b) Horizontal Differentiation describes the level of horizontal separation between the units; and; (c) Differentiation describes the spatial extents of the unit or geographically dispersed organization members.

2) Formalization The formalization of the extent to which an organization describes the level of underlying activity on the norms and procedures to Regulate the behavior of Officials and members. The formalization Also describe how to work within the organization are standardized and formalized by written and Unwritten rules and the formalization can be found in the official documents of the organization and the attitude of the members.

3) Centralization: Centralized describe centralized decision making.

Based on the statement - the statement above, it can be said that the dimensions and indicators of organizational change management was changing dimensions Structure: Structure of components or units of work in a organization with a dimension of complexity: the separation of authority to differentiate the work unit and/geographical) and a formalization of a portrait of how to work within the organization are standardized According to the rules and procedures. Technology: processes that increase of the added value, the process uses or produces a product that is integrated from a system with dimensions of flexibility and quality. People: Actors in the change Knowledge about the changes and Capabilities Application changes

2.2 Quality of Accounting Information Systems

Quality accounting information. Obtained from the application of quality accounting information system (Sacer et al, 2006: 6). The fundamental role of accounting information systems in an organization is to produce quality accounting information (Azhar Susanto, 2008: 374). The term "quality" can mean success/success (Dellon & McLean, 2003) or user satisfaction (Stair & Reynolds, 2010), and/or includes the term quality (Sacer et al, 2006: 62). Gelinas et al (2012) used the term "effectiveness" of accounting information systems as a measure of the success of information systems in Achieving the goals set. Likewise with Flynn (1992) states that the effectiveness of the SIA is acceptable to provide management information to assist management in making decisions. Dellon & McLean (2003) uses the term "success" of information systems for measuring out-put is generated by the actual system. Likewise Pompandjejjwittaya and Pairat (2012) 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 Sacer et al (2006: 62) 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 Dellon & McLean (1992) is easy to use, system flexibility and ease of learning. Wixom and Todd (2005) 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 Horan and Abhichandani (2006) 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 accounting information quality used in decisions which could impact on user satisfaction.

3 THEORETICAL FRAMEWORK

The quality of information systems must be flexible in order to adapt to meet the needs of users extend the life cycle of information systems (Chen et al, 2009). Kumar et al. (2014) adaptability information systems that can process variation of environmental uncertainty, Gronau, (2006), its information system that can adapt to user needs in the reporting format will have an impact on the quality of the information system. Furthermore, by (Chen et al., 2009) The information system a success if it can adapt to the needs of the user. (Chen et al, 2009) the development of information systems should not be enough to focus on the design, the factors of environmental
change in the organization is very important. The information system is able to adapt to environmental changes will have an impact on the quality of information systems. The same thing was conveyed (Chen et al, 2009). Successful information system is able to customize the user's needs (Wixom and Todd, 2005). Further delivered by Michael (2004) are the main drivers of change continues to increase technological change, competition has intensified and become more globalized, more and more customer demands, changing demographic profile state, the privatization of public-owned businesses continues and stakeholders that will affect the development of the system. Hofstede (2010: 417) states that the changes in the organization of individualism collectivism influence in shaping the beliefs that may affect the willingness to believe the information systems implementation. In addition to the changes in the culture and organizational structure can affect the successful implementation of information systems (Kieso 2002: 22). As according to Scott (2001: 8) states that the organizational structure is a hierarchy in the distribution of information which is used in the development of information systems. As according to Halim (1994: 259) which factors the changing needs of the human (user) determines the quality of accounting information system implementation. In harmony with that Humphrey (2008: 4) states that the success of the accounting information system is able to meet the information needs in accordance with the needs of the organization. As for studies related to the management of change is Zoran (2010), where the results of the study concluded that a management change is an important component of the information system development. Mohammed Ahmad et al. (2013) which states that the management of change in accounting information system implementation is an important part in determining the quality of information systems. Based on the statement above, it can be said that change management is an important factor and have an influence in determining the successful implementation of accounting information systems.

4 RESULTS AND DISCUSSION
Correlation (latent variable correlation) between the variables of organizational change management to the quality of the SIA amounting to 0.549. This means that the relationship of organizational change management with SIA quality is strong. The magnitude of this variable contribution to the quality of SIA can be caused due to its still not optimal results in these indicators in a variable of organizational change management. The results of these studies can also confirm of the theory expressed by (Laudon and Laudon, 2012: 117) the information system must adapt to the changes contained in the organization. Hofstede (2010: 417) states that the changes in the organization of individualism collectivism influence in shaping the beliefs that may affect the willingness to believe the information systems implementation. Meanwhile, according to Scott (2001: 8) states that the organizational structure is a hierarchy in the distribution of information which is used in the development of information systems. Results were consistent with studies done by Zoran (2010), Muhammad Ahmad et al. (2013); (Chen et al, 2009); (Wixom and Todd, 2005) where the results of the study concluded that change management is important and influence the development of information systems. The study's findings on organizational change management show the following:

1) Not optimal structural changes to the organization of quality SIA Because it has not entirely optimal in the implementation of the functions and authority on organization structure. This is consistent with the phenomenon that is conveyed by Abraham samad (2014) case at the Directorate General of abuse of authority related tax objection letters to Bank Central Asia (BCA) as required taxes. Anton Bachrul Alam (Head of Police Public Relations) Abuse of authority that is done by Citigold Relationship Manager at Citibank embezzlement.

2) The implementation and use of information technology changes in general banking in Indonesia in both categories more quickly intervening and intensively than sector or other industries in applying information technology in providing services to customers. Reviews These services include computerized payment system (transfer of funds via the computer with the data communications network the facilities); service deposits and withdrawals of funds automatically via ATM or various types of plastic cards; home banking and internet banking and other service facilities. Some examples of the types of computer technology Including machine Automated Teller Machine (ATM), various types of credit cards, Point of sales (POS), electronic fund transfer systems, and automation of clearing. In the banking implementations in general in the use of information technology has not entirely optimal for supporting the SIA as yet entirely the use of quality information technology can meet the needs of the user According to research optimal. Results in accordance with the phenomenon conveyed by Mardiasmo (2014) the which states that the information technology department of finance is still low and not quality. As According to Agus Martowardoyo (2015) the high cost of investment to cause bank information technology - small banks applying information technology.

3) It is not yet optimal understanding and knowledge of the users (people) on the quality system in accordance with the accounting information. It revelation conveyed by Halim (1994: 259) where the competence factor user (user) determines the quality of accounting information systems. In harmony with that Humphrey (2008: 4) mentions that the information critical to the success of accounting information systems.

5 CONCLUSION
Based on the phenomenon, the formulation of the problem, hypothesis, and the results of the study, the researchers drew conclusions as follows: Management of organizational changes affecting the quality of accounting information systems. Not optimal organizational change management influence on the quality of accounting information system due to, among others, namely:

a) Changes in the separation of functions and authority and standardization in accordance with the rules and procedures in the organization structure is not entirely optimal.

b) Flexibility and quality of the changes in information technology that is run by the banking public not entirely optimal.

c) The level of understanding and competence of members of the organization (people) on organizational change is not optimal.
6 SUGGESTION
In improving the optimization of existing operational risk management in the banking public on the use of accounting information systems are as follows:

a) Minimal commercial banking should be able to meet condition of Bank Indonesia Circular Letter No. 13/23 /DPNP dated October 25, 2011, among others, banks must establish a risk management policy for operational risk that must be internalized into business processes across business lines and support activities of banks, including operational risk policies are in accordance with the needs of business lines and support activities with reference to the policies and procedures established.

b) Risk control processes applied to the adjusted bank's risk exposure and the level of risk to be taken, and risk tolerance. risk control can be done by banks, among others, by anticipating all the risks that result from human error, lack function of information systems and external factors that can disrupt the smooth running of the company operations.

c) The adequacy of the scope of information that results from risk management information system should be reviewed periodically to ensure that it has adequate coverage according to the development level of complexity of operational activities.

d) As part of the risk management information system, optimizing the risk profile report prepared periodically by the risk management unit independent of the units conducting operations.

e) Frequency of submission of reports to the relevant directors and risk management committee should be increased as needed, especially if the internal and external environmental conditions change quickly.

Meet the characteristics of scientific research that is replicability and generalizability (Uma Sekaran, 2010) it is suggested to 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 that showed similar results that will enhance confidence in the research that has been done and the usefulness of the research can be widely accepted because of the scope of applicability of the research results accepted by many organizations.

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REFERENCES


