The Influence Of Organizational Commitment On The Quality Accounting Information System

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Abstract: Organizational commitment is 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 Organizational commitment 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 Organizational commitment is not entirely good as expected.

Index Terms: Organizational Commitment, Accounting Information System, Quality Of AIS

1 INTRODUCTION

Romney and Steinbart (2006: 5) defines Information is data that has been compiled and processed to give effect to the manual (information is the data that have been organized and processed to provide meaning the user). Further information is defined as a result of data processing which have been of the meaning and benefits (Azhar Susanto, 2008: 38). While Sri Mulyani NS (2009: 17) states that the information is data that has been processed devoted to a person, organization or anyone in need. Then Hall (2011: 11) explains that the information should be marked with their direct impact on the user (information is determined by the effect it has on the user). Because the information people in the organization can decide whether to perform or not perform certain actions (Azhar Susanto, 2008: 2). According to Azhar Susanto (2008: 38) there are three important things related to the information that must be considered are: (1) The information is the result of data processing, (2) the information must give meaning or significance, and (3) information to be useful or beneficial, Horngren and Harrison (2007: 4) states that accounting is the language of business, this makes that the better to understand the language it will be better in managing the business. It was confirmed that each organization to use it as a communication language when doing business, such as the time of the exchange of goods with a sum of money (Azhar Susanto, 2008: 4). Accounting information is the result of an accounting process that includes the identification, measurement, analysis and communication of financial data (Kieso et al, 2012: 5). Then Azhar Susanto (2008: 65) states that the accounting information is the output of the accounting process. Presentation of general accounting information presented in the financial statements statements (Kieso et al, 2012: 5). Accounting information presented in the form of a report can be used as a basis for a decision, then the accounting information must be qualified. Furthermore, Hilton et al (2000: 551) explains that the accounting information quality must meet three characteristics that is relevant, accurate, timely. “Three characteristics of information Determine usefulness for decision making: (1). Relevance. Information is relevant if it is pertinent to a decision maker (2). Accuracy. Information that is pertinent to a decision problem Also must be accurate (3). Timeliness. Relevant and accurate the data are valuable only if they are timely, that is available in time for a decision. Information is the output generated by the information system used (DeLone and McLean, 2003). Furthermore Sacer et al (2006: 6) states that the quality of information obtained from the application of quality accounting information system. The fundamental role of accounting information systems in organizations is to produce quality accounting information (Azhar Susanto, 2008: 374). Then Hall (2011: 19) confirms that the value of information to the user is determined by the reliability of that information (the value of information to a user is determined by its reliability), the reliability of such information is determined by the attributes of which are relevant, accurate, complete, concise and timely (for this to happen, information must possess Certain attributes-relevance, accuracy, completeness, summarization and timelines). The Company uses the accounting information system to produce special reports to meet the information needs of investors, creditors, government agencies (Jones and Rama, 2006: 7). These reports covers financial statements, tax returns and reports required by the government agencies that regulate companies in the banking industry and manufacturing (Jones and Rama, 2006: 7). Accounting information system used by the company's management in carrying out daily activities related to their financial transactions, both from internal and external. Accounting information systems vary from one company to another company even if one type (Azhar Susanto, 2008: 216). Reports generated for external company following a structure established by organizations such as the Financial Accounting Standards Board (Financial Accounting Standards Board), the Securities and Exchange Commission (Supervisory Board of Capital), the Internal Revenue Service (IRS), and other regulators (Jones and Rama, 2006: 7). Problems quality of accounting information on financial institutions and countries are still many, it can be seen from some of the phenomena being addressed by experts such as that raised by the former Chairman of the Supreme Audit Agency (BPK) Anwar Nasution (2009) suggests that the quality of financial statements local government (LKPD) worsened. Bank Indonesia Deputy Governor Budi Mulya (2010) added that the bank is required to be more transparent and honest in reporting its balance sheet and then reaffirmed by Budi Mulya
which states that many small banks and large banks are doing the manipulation of financial statements (window dressing). Chairman of the Association of National Commercial Bank, namely Sigit Pramono (2010) restate that in the case of Century Bank, the bank does not accurately report the company’s condition.

2 LITERATURE REVIEW

2.1 ORGANIZATIONAL COMMITMENT

Detailed submission guidelines can be found on the author Organizational commitment is employee orientation to the organization in terms of loyalty, and involvement in the organization. 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 and Coulter, 2005: 346). Furthermore, Robbins and Judge (2009: 113) states that: Organizational commitment is the degree to roomates an employee identifies with a particular organization and its goals and wishes to maintain membership in the organization. The statement can be interpreted that the commitment of the organization is the extent to which an employee identifies the organization and objectives of the company and a desire to maintain membership in the organization Luthans (2008: 147) states that: Organizational commitment is defined as (1) a strong desire to Werner 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 values and goals of the organization. Organizational commitment is defined as (1) a strong desire to remain a member of an organization, (2) a willingness to exert strong efforts on behalf of the organization, and (3) the belief that the acceptance of the values and goals of the organization (Luthans, 2008: 147). From the above explanation it can be said that organizational commitment is the loyalty and engagement of employees to achieve organizational goals while staying within your organization. Furthermore, Robbins and Judge (2009: 113-114), split into three dimensions of organizational commitment, namely:

1) The affective component, namely emotional feelings towards the organization and the belief in its values.
2) Commitment normative, ie losses leaving the organization.
3) Ongoing commitment, namely the obligation to remain in the organization for moral and ethical reasons.

There are three separate dimensions to organizational commitment:

1) Affective Commitment. 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 Werner ith the organization for moral or ethical reasons (Robbins and Judge, 2009: 113-114).

Furthermore Luthans (2008: 148) divides into three dimensions of organizational commitment are:

1) Commitment involves the employee's emotional and affective involvement in the organization.
2) The continuous commitment involves a commitment based on the losses when they leave the organization. This may be due to the loss of seniority or promotions or benefits.
3) Commitment involves feelings of employees normative obligation to stay with the organization because they have to, it is the right thing to do.

The three dimensions are as follows:

1) Affective commitment involves the employee’s emotional attachment to, identification with, and involvement in the organization.
2) Continuance commitment involves a commitment based on the costs that the employee associates with leaving the organization. This may be because of the loss of seniority or promotion or benefits.
3) Normative Commitment involves the employees' feelings of obligation to stay with the organization. Because they should; it is right thing to do. (Luthans, 2008: 148).

McShane and Glavin (2010: 112) divides into two dimensions of organizational commitment that affective commitment is the emotional attachment of employees, involvement in a particular organization. While the commitment is calculative employee to the organization, where employees are motivated to stay and if out of the organization will incur a loss. (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 and Glavin, 2010: 112). Some understanding and explanation of the above it can be concluded that the dimensions of organizational commitment there are three: 1) effective commitment, namely the emotional attachment to the organization; 2) ongoing commitment, namely losses if an exit from an organization; 3) Normative commitment, which felt obliged to remain in the organization for moral and ethical reasons.

2.2 ACCOUNTING INFORMATION SYSTEM QUALITY

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 organizations is to produce quality accounting information (Azhar Susanto, 2008: 374). The term “quality” can mean success/success (Dellon & McLean, 2003), or effectiveness (Flynn, 1992), or user satisfaction (Stair & Reynolds, 2012). While Golin & et al (1990) used the term “effectiveness” of accounting information systems as a measure of success in achieving the goals of information systems that have been set. Likewise, 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” information system for measuring output is generated by the actual system. Pompondjejjittaya 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 their performance. The term “quality” accounting information system proposed by Sacer & et al (2006: 62) are used to demonstrate the integration of the various components of accounting information systems,
namely: hardware, software, brain ware, telecommunication network, and data base quality, and quality of work and satisfaction of users. Based on the above, thus the use of the term “quality” as a synonym for the term “success”, then the Quality of Accounting Information Systems referred to in this research is the functioning of accounting information systems reliably, efficiently and effectively as a provider of quality accounting information. Characteristics of quality information system according to DeLone and McLean (2003) is ease to use, system flexibility and ease of learning. Wixom and Todd (2005) describes the characteristics of the information system is reliability quality, flexibility, integration, accessibility and timeliness. Further characteristics of the quality of information systems according to Horan and Abhichandani (2006) is a utility, reliability, efficiency, customization and flexibility. Sedera & Gable (2004) to measure the quality system with Easy of Use, Easy Learning accuracy, user requirements, system features, system accuracy, Efficiency, Sophistication, Integration and Customization. The quality of the information system can be judged by the performance of the Transaction Processing System (TPS), the criterion of transaction processing cycles, integrated information systems, adaptability and accessibility of information systems information systems. Where these values into the dimension of the quality of accounting information system in this study.

3 THEORETICAL FRAMEWORK

Luthans (2008) states that the specific guidelines for the implementation of management information systems (including accounting information system) will help solve the problem and improve the organizational commitment of employees, namely:

1) The commitment of member organizations to create added value
2) Clarify and communicate the mission that has been set
3) To ensure fairness in the organization
4) Sense of togetherness in the community
5) Support for employee development.

The following specific guidelines to implement a management system that should help solve the current dilemma and Enhance employees’ organizational commitment:

1) Commit to people first values
2) Clarify and communicate your mission
3) Guarantee of organizational justice
4) Create a sense of community
5) Support employee development (Luthans, 2008: 149)

From the above it can be said that organizational commitment is an important factor in determining the success and failure of the implementation of high quality accounting information system. (Luthans, 2008: 149). According to Choe (1996), the successful application of accounting information system in a company is a crucial issue because it is influenced by several factors, among others: (1) Involvement of users; (2) Support the leadership; (3) Training and education of users; (4) factors working groups of the organization; and (5) other organizational factors, such as size. Characteristic tasks, and others. Although it is simple the successful application of accounting information system is determined by two factors, namely technical and non-technical (behavioral), but in many literature behavioral factors that affect the successful implementation of accounting systems are extremely diverse. Larsen (2003), there are several determining factors (antecedent) successful implementation of accounting information systems, one of which is a defined organizational commitment as attachment one to always work in a company. Then Sounders and Jones (1992), said that the organizational commitment as organizational factors that affect the successful implementation of accounting information systems in addition to the factors function SIA, such as: the integration of AIS with corporate planning, quality of output, the operating efficiency of the SIA, the attitude of users/management, SIA executive staff competence, and others. Then one of the factors that influence the development of accounting information system is the support and commitment to the organization (Vucetic, 2008: 468). Furthermore Bernier & Potter (2001: 45) states that the Build
commitment to the organization in order to develop and maintain a system of accounting information is an integral part of care and decision-making. Later confirmed by Vucetic (2008: 468) states that not only the commitment of the top management but all employees are required to conform to the new accounting information system to ensure a smooth transition within the organization. Implementation of accounting information systems can be achieved more efficiently when people within the organization are committed (Lucey, 2005: 76). The statement in the previous paragraph is reinforced by several research findings which stated that organizational commitment affects the quality of accounting information systems. (Basu et al, 2002; Ahmad Al-Hiyari et al, 2013; Perera and Jayasundara, 2013).

4 RESEARCH METHODOLOGY

In a field study (field study) data collection will be done by using a questionnaire. The questionnaire is a set of written questions were formulated prior to recording the respondents (have now & Bougie, 2013: 197). The research method is a method or technique used in the study. Research methods may be understood as all Reviews those methods / technique that are used for conduction of research (Kothari, 2004: 8), or the scientific method used to obtain data for the purpose and specific uses (Sugiyono, 2010: 2). The following are the methods used in this study. Judging from the purpose of the study, the research included in the survey research. Sekaran and Bougie (2013: 102) describes the survey methods may be done gathering information from the people who acted as a source of information that can be described, compared and explained the facts relating to people, events or certain situations. Furthermore, Moh. Nazir (2011: 56) states that the survey method, the researchers not only provide an overview of phenomena, but also explain the relationship, test hypotheses, make predictions, and get the meaning and implications of a problem to be solved. This study can provide a picture of the phenomena associated with the variables examined in this study is the implementation of internal control, organizational culture, organizational commitment, the quality of accounting information systems and the quality of accounting information. Furthermore Judging from these types of studies (type of investigation), this kind of research is verification (verificative research) and are explanatory (explanatory research) or causality (causal study), because this research is aimed to find out if and how far the factors that predicted affect a variable in order to test the hypothesis (Mudrajat Kuncoro 2007: 12). This research may explain how much influence the implementation of the internal control variables, organizational culture, organizational commitment, the quality of accounting information systems and the quality of accounting information. This study chose this method because researchers wanted to get an answer is fundamentally about causal analyze the causes of the phenomenon on the concepts outlined in this study is a phenomenon related to the problem and practice of accounting information systems at national banks.

5 RESULTS AND DISCUSSION

Organizational commitment does not affect the quality of accounting information. This effect coefficient indicates that the variability of the quality of accounting information can not be explained by the organizational commitment is reflected by the affective commitment, continuence commitment, normative commitment. Affective commitment contributes significantly compared with continuence commitment and normative commitment to the magnitude of the variability of organizational commitment. This can be seen from the loading factor of affective commitment amounted to 0.922 higher than the value of the loading factor on the commitment continuence (0.444), normative commitment (0.268), which means that organizational commitment will provide a change in the quality of information systems when their concern for the problems of the quality system accounting information, their role in providing advice or a positive suggestion, foster a desire to stay in the organization, understanding of the obligations and loyalty to the organization. The findings of the research on organizational commitment that shows that organizational commitment is already in the excellent category but not 100%. This is due to the following:

1) shows the affective commitment to the incomplete awareness of the problems facing the job and try to solve them (actual score 89.8%), not maximal give advice that make a positive contribution to the company to improve labor productivity (actual score 85.1%).

2) On the dimension of commitment continuence (continuous) not yet fully capable employees in improving competence through training, seminars and professional education in an effort to meet the standards demanded by the job (actual score of 82.7%). Furthermore, not fully do the tasks that have been given by the company as possible so that it can be resolved in accordance with a predetermined time so it does not need extra time (overtime) to finish the job (actual score of 80%).

3) Normative commitment is reflected by not fully do a good job as a reflection of confidence in the loyalty of the company (actual score 83.1%) this was due to lack of attention to the employees about the welfare of life with a high risk job.

Of testing the hypothesis that the results of this study stated organizational commitment does not affect the quality of accounting information systems. The results of this research has not kept pace with the theories and previous research results as Vucetic (2008: 468) states that one of the factors that influence the development of accounting information system is the support and commitment to the organization. Furthermore Bernier & Potter (2001: 45) states that the Build commitment to the organization in order to develop and maintain a system of accounting information is an integral part of care and decision-making. Later confirmed by Vucetic (2008: 468) states that not only the commitment of the top management but all employees are required to conform to the new accounting information system to ensure a smooth transition within the organization. Implementation of accounting information systems can be achieved more efficiently when people within the organization are committed (Lucey, 2005: 76). Furthermore Sounders and Jones (1992), also said that the organizational commitment as organizational factors that affect the successful implementation of accounting information systems. Some previous studies also prove the same thing that the commitment to the organization affects the quality of accounting information system (Basu et al, 2002; Hangijiang & Nord, 2009: 2; Ahmad Al-Hiyari, 2013; Chaminda Perera and Chiran, 2013).
6 Conclusion

Based on the phenomenon, the formulation of the problem, hypothesis and research, the research conclusions are as follows: organizational commitment affects the quality of accounting information systems. Accounting information systems are not yet fully qualified for affective commitment, normative commitment and the commitment has not been run in accordance with the expectations of the organization.

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