

# Analysis Of Factors Affecting The Success Of The Application Of Accounting Information System

Deni Iskandar

**Abstract:** The purpose of this study was to find solutions for problems related to the quality of accounting information systems, accounting information quality when connected with management commitment, user competency and organizational culture. This research was conducted through deductive analysis supported the phenomenon then sought evidence through empirical facts, especially about the effect of management commitment, competence and users of organizational culture on the quality of accounting information systems and their impact on the quality of accounting information. This research was conducted at the State-Owned Enterprises (SOEs).

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

## 1. Introduction

All forms of both business and non-profit organizations serving the accounting information to help stakeholders both from within the company as manager and external sources such as investors, government agencies, banks and others for the purposes of making decisions in the field of economics (Hansen and Mowen, 2007:2). Accounting information to help out side companies make investment decisions, evaluate performance, monitor activity, and as a measure for the purposes of regulation (regulatory measures) (Hansen and Mowen, 2007:35). Romney and Steinbart (2012) revealed that the accounting information system is a system that processes the data to provide information for users to plan, manage, and operate their businesses. In this case, accounting information system is seen as a system that helps management in the planning and control process by providing information that is relevant and Reliable for decision-making (Romney and Steinbart, 2012). Similarly, according to Hall (2011: 9) that the fundamental purpose of accounting information system is to provide accounting information to external parties, the management and operational personnel. Furthermore Kieso et al. (2012: 5) explains the essence of the accounting information system is to collect raw data, then processed and then presented in the form of accounting information useful to the users of the information. Following Sacer et al. (2006: 6) confirms that the quality of accounting information obtained from the application of the quality of accounting information systems. As one of the pillars of the national economy, state-owned companies have business in almost all business sectors such as banking, financial institutions, infrastructure, energy, mining, transportation, logistics, tourism, agriculture and so on. One of the significant capital expenditures for state-owned companies are investing in information technology systems and communications (ICT) which is able to improve the performance of the company, but the investment in the state information system has been less effective and less in accordance with business needs, and too dependent on the quality of ICT vendors poor service (Dahlan Iskan, 2013).

Dahlan Iskan (2012) also stated that a number of state-owned companies have so far been hampered mainly due to the decision-making process in the past, and in addition there are administrative errors, and false bookkeeping posts. Accounting Information System that is both capable of integrating sub-systems or components of both physical and nonphysical interconnected and cooperating with each other in harmony to process the transaction data related to financial issues into financial information. Accounting information system should be able to collect the data, transform data into information and providing information to users inside and outside the company (McLeod and Schell, 2008). O'Brien (2009) mentions that one of the factors that determine the success of the implementation of the accounting information system is management commitment. (Top five reason for success in implementation for new "Accounting Information System" are: (a) user involvement, (b) Executive management support, (c) a clear statement of requirements (d) Proper planning and (e) realistic expectations). Cooper (2006) revealed that the commitments relating to maintaining behavior management to achieve goals and improve the effectiveness of the accounting information system. Furthermore, Watson et al. (2001) mentions that management commitment is an important factor in the implementation of information systems and consistency of support will facilitate the utilization of the resources required for operations. Boediono (2014) also confirmed that in addition to the infrastructure, Indonesia is currently facing obstacles that could potentially hamper future economic growth, the quality of Human Resources (HR). Problem qualified human resources is considered an obstacle Boediono in almost all developing countries, including Indonesia. Regarding human resources in Indonesia has generally been quality when compared to neighboring countries (Idris, 2008). According to Faisal Tamim of 3.6 million civil servants (PNS), which actually perform tasks in a professional manner and demonstrate high productivity is only about 60-65%. While the rest has not changed much since the Minister of Administrative Reform encourage professionalism and productivity over the last two and a half years (Rukmana, 2005: 1). The problem of non-availability of human resources and the lack of human resources training costs is a challenge in today's business realities. Yet in today's competitive landscape business where HR is a key success factor of the company's performance improvement. Therefore, the state should increase the competence of human resources that can be implemented through a series of education and training to the process of transfer of knowledge (Business Review,

- Deni Iskandar
- Lecturer of Kristen Krida Wacana University, Jakarta & Doctoral Students of Accountancy Department, Faculty of Economics and Business, Padjajaran University, Dipati Ukur Steet, PO box 40132, Bandung, Indonesia  
Email: [denny.iskandar@ukrida.ac.id](mailto:denny.iskandar@ukrida.ac.id)

2008). Chongruksut (2009) explains that today the application of organizational culture concept has been widely accepted and special attention (Schein 1990; O'Reilly III et al., 1991). Understanding the culture of the organization is important to assess the information systems (Leidner and Kayworth, 2006). Organizational culture is a system of shared meanings that are shared by members that distinguishes one organization to another (Robbins and Judge, 2007: 256). Ginandjar Kartasasmita (2010) revealed that during this cultural factors have a considerable influence in policy-making. Further explained that in a multicultural culture, public officials working in public organizations as diverse and varied as well take a policy adapted to the character and culture of the local population. The problem that now arises is that many areas in Indonesia led by people who are not qualified. Information generated from the system information can be used to measure the economic performance of organizational units within the company. The main benefit of the information is to reduce uncertainty, decision support, and encourage better planning and scheduling of work activities (Atkinson et al, 1995, Romney et al. (1992: 14). Information from the perspective of accounting can affect the decision-making (Belkoni, 2004) by the user (user), or in other words, action-oriented accounting. accounting is considered a process associated with behavior (Belkoni, 2004) and can not be separated from human behavior or organizations that need the information generated by the accounting (Khomsiah, 2000). Based on the back ground research that has been described above, the problem of this research can be formulated as follows: 1) How much influence management's commitment to the quality of accounting information systems and 2) How much influence on the quality of user competence of accounting information systems.

## 2. Review of Literature

### 2.1 Management commitment

The general definition of commitment that is used in the literature SPI has been defined in the CMM (Capability Maturity Model by the Software Engineering Institute) (CMU/SEI-94-HB-1, Appendix-6): Commitment - A pact that is freely assumed, visible, and expected to be kept by all parties. Management is responsible for the official leadership of the organization in the course of carrying out the planning, organizing, leadership, and control of the organization's resources so that people work together effectively to achieve organizational goals. Management must achieve goals by working through others, leaders will not be able to implement the whole strategy of the organization by working alone (Phoenix, 2000). Morgan and Hunt (1994) defines commitment as exchange partner believing that an on-going relationship with another is so important as to warrant maximum Efforts at maintaining it; that is, the dedicated party Believes the relationship is worth working on to Ensure that it Endures indefinitely. While understanding the commitment of management according to Brown (1996) states that: This relationship can be Viewed in terms of depth (strength), focus and terms, the which are common in all types and forms of commitments. Abrahamson and Jokelab (1998) revealed that: Strength of the commitment varies Depending on the personal meaning associated with the commitment foci in question, terms define what has to be done in order to fulfil the requirements manifested by the commitment, and finally the

focus of commitment is the entity that the person feels committed to. Thus Spake, if SPI is the focus of one's commitment, one then places an SPI initiative at the center of one's experience. All employees and managers are committed to many entities in an organization. Both are committed to your organization at some level (strength), co-workers, project, owners, etc. Lack of management commitment Often has been argued to cause (to some extent) the failure to sustain the SPI activities in an organization. Similarly lack of commitment user process is Attributed to cause the failure in an SPI initiative. Siakas and Georgiadou (2002) explains that: Management commitment and leadership are the driving factors for motivating employees to strive for continuous process improvement. Barnes (2003: 150) reveals that the commitment is a psychological state that is globally representative of the experience of dependence in a relationship; commitment summarize previous experience and direct dependence on the new reaction. Commitment situation is a long-term orientation in a relationship, including the desire to maintain the relationship. Robbins and Judge (2007) defines commitment as a situation where an individual siding organization and objectives and the desire to maintain keanggotaannya within the organization. Kimball et al. (2008) asserts that management commitment is the most important criterion in the assessment, "the most important criteria for assessment. Because this is having strong management backing will help Overcome shortcomings elsewhere in the project. Meanwhile, Nadirsyah (2008) explains that management commitment is a confidence and strong support from management to perform, execute, and implement a policy set together so that on the implementation of the policy objectives can be achieved. Nurkhamid (2008) adds that the management has committed to allocate resources (including: time, people, money), by assigning staff or divisions / departments within the organization to evaluate the performance of a program, collect relevant and reliable data that can be used to assess the performance of the organization as well as the use of benchmarks to evaluate the performance of the organization. Peppers and Rogers, 2004:46 reveals that in general there are two different types of commitments, namely calculative commitment and affective commitment. Calculative commitment as wide of of the need to maintain a relationship that is caused by the economic benefits and switching cost and result through economic analysis of costs and benefits by making a commitment. While affective commitment arises because a person has emotional ties, not for economic. Minner (1988) suggests four factors that affect employee commitment, among others: 1) personal factors, such as age, gender, level of education, work experience and personality; 2) Characteristics of employment, for example scope position, challenges at work, role conflict, the level of difficulty in the work; 3) The characteristics of the structure, for example, the size of the organization, the organizational form, the presence of unions of jobs, and the level of control by the organization to employees; 4) Work experience. Experience of an employee influence on the level of employee commitment to the organization. Of the various definitions and concepts mentioned above, it can be said that management commitment is a conviction, sincerity and strong support from management to perform, execute, and implement a policy that has been set up so that on the implementation of the policy objectives can be achieved as well as term-oriented long.

## 2.2 User Competence

Theoretically, the concept of competence for the first time popularized by Boyatzis in 1982 which defines competence as the ability of a person who appears in the manner in accordance with the needs of organizations working in the environmental parameters and deliver the desired results. Malthis and Jackson (2006: 219) reveals that competence is the basic characteristics that can be attributed to the improved performance of individuals or other tim. Definition say that competence Refers to the knowledge and skills to perform assigned tasks Necessary (Moeller, 2011 : 58). According to Funk (2005: 33) competence is defined as a level of performance Demonstrating the effective application of knowledge, skills, and management. Sedarmayanti (2008: 126) suggests that competence is a fundamental characteristic of a person who directly influence, or can predict a very good performance. In other words, competence is what outstanding performers do more often, in more situations, with better results than what the policy evaluator. Another factor to consider is the behavior. On the other hand Pike and Fernstro (2010: 36) revealed that: Competencies are characteristics of a person that result in superior performance. Many experts describe as personal characteristics Reviews These traits (ie, knowledge, skills, aptitudes, personality, self-concept, values). Boreham (2004:5) describes the following competencies: contempory work related education and training policy Represent occupational competence as the outcome of individual performance at work. This paper present a critique of this neo-liberal assumption, arguing that in many cases should be regreded competence as an atribure of groups, teams and communities. It proposés a theory of collective competence in terms of (1) making a collective sense of events in the workplace, (2) developing and using a collective knowledge base and (3) developing a sense of interdependency. Mangkunagara (2005: 113) suggests that competence is a fundamental factor that is owned by someone who has more capabilities, which makes it different from someone who has the ability to average or mediocre. According to Rothwell (1996), competence is an area of knowledge or ability that is critical for the production of all expenditures (an area of knowledge or skill that is critical for production to outputs). Competence by Rothwell (1996) can be divided into four namely: 1) technical competence (technical competence), namely the competence of the areas of the main tasks of the organization; 2) managerial competence (managerial competence), is a competence that is associated with a variety of managerial capabilities needed in manangani organizational tasks; 3) Social competence (social competence), the ability to communicate is needed by the organization in the implementation of the main task; 4) Competence intellectual /strategic (intelektual/strategic competence), ie the ability to think strategically with a vision far ahead. According Hutapea and Thoha (2008: 3). there are two types of definitions of competence, namely: 1) Competence is defined as an idea of what should be known or done in order to perform the job well (Miller et al., 2001: 59). Understanding the competence of this kind is known as technical or functional competencies (Technical/Functional Competency) or can also be referred to as Hard Skills/Hard Competency (hard competency); 2) Competence which describes how one is expected to behave in order to perform the job well. Understanding the competence of this kind is

known as behavioral competencies (Behavioural Competencies) or can also be referred to as soft competencies (Soft skills /Soft competency). Prihadi (2004: 17) says that the main component of competence is a set of knowledge, skills, and attitudes are interrelated affect most positions (roles or responsibilities), correlated with performance on the job, and can be measured by the standards of acceptable , and can be enhanced through the efforts of training and development. On the other hand, Hutapea and Thoha (2008: 28) states that there are four main components, namely the establishment of competence that one has knowledge, ability, experience, and behavior of individuals. Furthermore, Stewart and Brown (2011: 22) asserts that a competency represents 1) The knowledge, 2) Skill, and 3) Ability needed. Moeller (2011: 58) revealed that the Competence Refers to the knowledge and skills to perform assigned tasks Necessary. Pike and Fernstro (2005: 36) states that: Competencies are characteristics of a person that result in superior performance. Many experts describe as personal characteristics Reviews These traits (ie, knowledge, skills, aptitudes, personality, self-concept, values). According to Robbins (2007: 102), that is the capacity of an individual's ability to perform various tasks in a job. Furthermore, the totality of the ability of an individual to essentially composed of two sets of factors, namely the ability intellectual and physical abilities. Intellectual ability is the ability to run a mental activity. Physical ability is the ability required to perform tasks that require stamina, dexterity, strength and similar talents. Ability was born and studied nature in which one can get the job done (Gibson, 2009: 126). Furthermore, it is said that there are four abilities (quality or skills) to be owned by a person in carrying out his duties as follows: 1) The technical skills, is the ability to use the tools, procedures and techniques of a particular field; 2) human skills, is the ability to work with others, understand others, motivating others, both as individuals and as a group. 3) conceptual skills, is the mental ability to coordinate and integrate all interests and activities of the organization; 4) management skills, is all the capabilities associated with the planning, organizing, staffing preparation and supervision, including the ability to follow wisdom, implement the program with a limited budget. Of the various definitions and concepts mentioned above can be said that competence is the basic characteristics, such as knowledge, skills and abilities possessed and applied by a person in performing their duties to produce superior performance.

## 2.3 Quality of Accounting Information Systems

According to Wilkinson (1999: 5-6) accounting information system is an integral structure in an entity, which uses physical resources and other components, to change the financial transaction data / accounting into the accounting information with the aim to meet the needs of information of the user or users (users). Wing (2006) explains that the accounting information system is a set of software system that serves to record the transaction data, process data, and presents the accounting information to be internal (management company) and external parties (buyers, suppliers, government, creditors and so on). Mowen (2007) explain the meaning imformasi accounting system as an interrelated system consists of manual and parts computer parts, using processes such as collecting, recording, summarizing, analyzing (using the model-making), and data

management to provide output information to the user. Operationally an accounting information system uses a process to transform inputs into outputs to achieve the overall goals of the system. Accounting information systems (AIS) is a framework for coordinating the resources (data, materials, equipment, suppliers, personnel, and funds) to convert inputs into outputs in the form of economic data in the form of financial information that is used to carry out the activities of an entity and to provide accounting information for the -pihak concerned (Wilkinson, 1999). Gelinas et al. (2012) defines the Accounting Information System as follows: A specialized subsystem of the management information system Whose to collect its purpose, process, and report information related to financial transactions. Wilkinson (1999) explains that the accounting information system is a formal information system, has the purpose (usefulness), phases, tasks, users, and resources and to all activities of the company include the provision of information for all users in the company. Bodnar and Hopwood (2000) revealed that the accounting information system is a collection of resources, such as: human and equipment, which is set to transform the data into the accounting information. This information is communicated to users for a variety of decision-making. Grande et al. (2011) defines the accounting information system as a tool that is inserted into the field of information technology and systems, which are designed to assist in the management and control of topics related to the field of economics - finance companies. Furthermore it is said that the statistical report generated can be used internally by management and externally by other interested parties, including investors, creditors and tax authorities. Meanwhile Sajady et al. (2008) revealed that the accounting information system which will effectively improve the quality of financial reporting. Other experts mengtungkapkkan that AIS is a system that collects the record, store, and process the data to generate information for decision makers (Romney et al, 2012: 6). Baridwan (2005) says that the accounting information system is a component that collect, classify, manage, analyze, and communicate financial information as well as decision-making relevant to the company's external and internal party company. Mean while Bodnar and Hopwood (2000: 1) states that the Accounting Information Systems (AIS) is a collection of resources such as people and equipment, which is set to transform data into information, information was communicated to a variety of decision-making. Of the various definitions and understanding of the foregoing, it can be said that the accounting information system is a formal information system, consisting of manual and computer parts section has a purpose (usefulness), phases, tasks, users, and resources and to all activities of the company include the provision of information for all users in the enterprise, using processes such as collecting, recording, summarizing, analyzing and managing data. Hall (2011) describes three fundamental functions of Accounting Information Systems are as follows: 1) To support the management functions of management. Stewardship refers to the responsibility of management to properly manage the resources of the company. The information system provides information about the use of resources for external users through traditional financial statements and other mandated reports. Internally, management receives information from various reports stewardship responsibility; 2) To support management decision making. Information systems provide managers with

the information they need to implement the decision-making responsibility; 3) To support the daily operations of the company. Information systems provide information for operational employees in carrying out the duties of their daily efficiently and effectively. Characteristics of an Accounting Information System, namely: a) It is an integrated frame work and organized within a company; b) Conduct of activities ranging from collecting data, record, classify, process, analyze financial information to be relevant and communicate to interested parties; c) The financial information generated describe the operations and management of the company as well as the achievements. Gelinas, et al, 2012 revealed that the effectiveness of Accounting Information Systems is a measure of success to meet the established goals. It could be said that the effectiveness of the accounting information system is measured by the success to achieve its intended purpose. D. Flynn, 1992, explaining that the effectiveness of Accounting Information Systems can be received providing information to assist management decisions concerned. Can you explain that the effectiveness of the accounting information system is determined by how accurate management information is presented to aid decision making. Laudon and Laudon (2000) define the five variables to measure success informasi. Variabel-variable system is the use of a high-level (high level of system use), satisfaction of users of the system (user satisfaction on the system), a positive attitude (favorable attitude) users of the system, the achievement of an information system (achieved objectives), and financial returns (financial payoff). Seddon and Kiew (1994), Torkzadeh and Doll (1998), reveals that the successful implementation of the system is the use of accounting information system (system use), namely the use of accounting information systems to assist the completion of daily work. Etezadi and Farhoomand (1996), Kettinger and Lee (1995), Shirani et.al (1994), and Thong and Yap (1996), explains that the successful application of the accounting information system is user satisfaction (user satisfaction), the level of usefulness obtained a top users of accounting information systems. Meanwhile, according Gelderman (2008), the successful application of accounting information systems is the intensity of use of the system (intended use) accounting information systems in daily work and satisfaction of users (user satisfaction) on the use of accounting information systems. Then Straub et al (2005) defines the successful application of the accounting information system as an intention-use and user satisfaction.

### 3. Theoretical Framework

Effect of Management Commitment to Quality of Accounting Information Systems Management commitment and sponsorship support has been widely recognized as the most important factor for the implementation of Business Information Systems. All participants agreed that the participant Delphi consistent support and sponsorship from business executives to make it easier to secure the resources necessary operations such as finance, human skills, and other requirements (Yeoh and Koronios, 2009). Implementation of information systems usually require resource-intensive, but the results are often unsatisfactory. This industry after spending millions of dollars and long overdue organizations are forced to abandon the project IS. Even if the system was delivered on time and within budget, it does not guarantee that it will be used or preferred by the user, and will not achieve

the expected benefits. A number of studies have been conducted to identify the factors that contribute to the successful implementation of information systems. Among the factors that have been studied, top management support plays an important role in the outcome of the project (Ifinedo, 2008). Some researchers even claim that top management support is the most important factor for the successful implementation of the system (Young and Jordan, 2008). Barbara Malcolm et al, explained that the use of IS/IT and user satisfaction is influenced by perceived usefulness. Among the organizational factors, Top Management Support has the strongest effect on the use of IS/IT and user satisfaction, followed by the availability of training and user involvement. However, not all empirical evidence supports an important role of top management support (Dong et al., 2009). Sharma and Yetton (2003) attempted to explain the inconsistencies in the literature by examining the moderating effect of task interdependence on top management support. They asserted that top management support is crucial when task interdependence is high, but relatively weak and may not be important when tasks are interdependent low (Sharma dan Yetton 2003). A new method of meta-analysis, found that top management support as effective either when the group has a high task interdependence and low (Hwang and Schmidt, 2011). What are the effects of top management support universal, Young and Jordan (2008) and Hwang and Schmidt (2011) or situational (Sharma and Yetton (2003, 2011)? The answer has important implications for the practice and application of information systems research. User Competence influence on the Quality of Accounting Information Systems Sounders and Jones (1992), said many factors that determine the organization is critical to the successful implementation of accounting information systems such as: organizational commitment, SIA integration with enterprise planning, quality of output SIA, SIA operating efficiency, the attitude of the user / management, competence of the staff of AIS, etc. Choe (1996) after conducting a survey of 78 users (user) system of accounting information on 100 companies in Korea, revealed that the training and education of developers, managers, and users of accounting information systems (training and education developers, owners and users) is a critical success factor application of accounting information systems in the company. It is a requirement of the complex problems of the SIA and the diversity of financial transactions that occur in all parts of the company so requires careful and continuous management, in order to produce the financial statements are valid. Research conducted by Essex et.al (1998) about the factors that affect the successful implementation of an information center (information center / IC) to conduct a survey of 151 executives from the three organizations, namely manufacturing, higher education, and financial services company, concluded that: (1) Quality of staff (competence, training, and knowledge) are key factors in successful implementation of the information center within the organization; and (2) knowledge of the technology and business users is a critical success factor in the organization's application of the information center. In addition, research conducted by Shaberwal et.al. (2006), concluded that the complexity of the process of accounting information systems requires experience a financial manager in the AIS (experience with AIS) and SIA training (training in AIS), both of which construct (user related constructs) that determine the success of the application of accounting information systems.

#### 4. Hypothesis

This study is aimed to determine the causal relationships between variables through hypothesis testing:

**Hypothesis 1:** Management commitment influence the quality of accounting information system

**Hypothesis 2:** User Competence influence the quality of accounting information systems

#### 5. Methodology Research

According Sugiono (2009: 2), the method of research is a scientific way to get valid data to the destination can be found, proven and developed a knowledge that in turn can be used to understand, anticipate and solve problems. Based on the definitions that have been disclosed above, it can be said that the methods used in this research is descriptive method of research that can be drawn conclusions based on the problems that exist in the study. Sugiono (2009: 35), stated that the descriptive method of research was conducted to determine the existence of an independent variable, either only on one or more variables (independent variables) without making comparisons and look for the variable relationships with other variables. This study is a theoretical study of the influence management style on quality of accounting information system which employed the secondary source of data collection by making use of available literature on business process 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).

#### 6. Conclusion

Management commitment and user competence affects the quality of accounting information system. The theories that already exist about accounting and management make more emphasized linkages, that the influence of Management commitment and user competence of the quality of accounting information systems. The results of the theoretical evidence from this study can be used to solve problems that occurs on the quality of accounting information systems. The quality of accounting information systems can be improved through management commitment and user competence.

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