

# The Effect Of Efficiency Information Technology And Communications Before And After Wearing Information Accountant Manajemen System (Siam) Case Study Pts X In Indonesia

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**Abstract:** The Level Effectiveness Decision of university university is often pursued by many factor non technical which do not be drawn up education university. Started from preparation people, cultural, organizational mechanism, teknologi, technical system even its conservancy. Do not forever SIM being based on Information Teknologi and communications can improve performance management of akademik administration and student value, when university only assuming that Teknologi implementation and information for the administrate system of academic (SIAM). This Research aim to to check Information information technology effectiveness contribution, cultural of information teknologi and Communications, availability of facility, and quality human resources to System Information Management and implication university performance.

**Keyword:** Information Technology And Communications (TIK), Cultural of Organization, Facility, Human Resource, Information System Accountant Management and Performance PTS

## 1 INTRODUCTION

Constraint met university in general in applying Teknologi Information and Communications in course of management of this university of technical factor goodness and also non is technical. So that Information Technology exploiting and Communications (TIK) at akademik administration service area in university become an requirement, not merely simply modern higher education management lifestyle or prestige. In this case reinforcement arrange management, public image and akuntability of estuary higher education university will the increasing of performance university higher education and product quality. In the effort accomplishment of manajemen service, policy related to effort accomplishment management service university certifiable education, certifiable instruction program, certifiable education facility, and certifiable education staff also. So that relevant management accounting information system implementation, timely, effective in higher education management service have of course can be told very precise. At its practice, almost can meet in many Information Management system implementation university (SIAM) can discover with various form, both for very simple even up to very high complication level. Akademik management process in university become more effective and efficient so that can support attainment high performance from university hence Effectiveness TIK implementation in management university require to get more considering attention its central role enough in course of manajerial decision making and or other decision.

To increase this implementation effectiveness, clear will have an in with effectiveness attainment of management executed by education university, hence factors having an in with Technology and communication implementation effectiveness at management of university, specially in the case of academic administration require to check furthermore Azhar Susanto (2013: 65) states that the accounting information is the output of the accounting process. In general, the accounting information presented in the financial statements Gudono director litbang share with opinion financial statement in 2015 Existing system require to repair. He exemplize one of the ministry which from year to year become kpk. There include the problems is ugly systems. Hereinafter by paying attention the the things above, this research try to obtaining empiric data which complete enough and can be trusted to depict about situation of factors which related to management of Information System Academic base on TIK to university performance and its impact to student academic achievement. Data which have been obtained also can be used to develop alternative model Information System Management able to support in each academic service process and also decision making either in internal environment and also which related to stakeholders. This matter looked into important in order to synchronizing dynamics requirement of information consumer and management information system growth dynamics as information producer to need various decision making and service

## 2. LITERATURE REVIEW / THEORY

### 2.1 Technology and Communication

Kuratko Et. Al ( 2001: 44) and Liao et. Al. ( 2003) also express that ability university in replying environmental change of external world . Usage of Teknologi and Communications in supporting this process represent one of [the] sensitivity form university in reaching

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successfulness. Related to this sensitivity, And Pettigrew Webb ( Hoyt,2007: 1) please express that sensitivity university ( responsiveness organizational) representing especial issue which determine successfulness in trying. Besides, represent primary factor determining university performance. Organizational sensitivity make university can detect early change market, design to repeat transformasi process which during the time have walked in order to fulfilling market demand, various information with external world, practicing on maximal than information system, and in advance in adopting technological product and process newly in order to winning competition. Hence from that, understanding of the condition of university in have contribution, supporting, or ability quickly and effective represent critical step in order to corresponding to [his/its] environmental demand ( Et al Daft., 1988). As for value which on the market by Technology and communication at university for example: ( 1) Registration by online use website, so that student candidate in all the world can [doing/conducting] of it without having to physically come to pertinent university; ( 2) conducive FRS online [of] administration intake conducted anywhere by using digital peripheral like computer, PDA ( Digital Personal of Assistant), PC tablet, and others; ( 3) educative Participant can see test value and also study end result through telephone peripheral or internet grasp which owned; ( 4) Management class start from lecturer eye allocation and instructor up to student absence conducted automatically by using special application; ( 5) on file System archives and documentation in electronic format nattyly with application peripheral use base on EDMS ( Electronic Document Management System); ( 6) Management integrated human resource concerning data record and student information, lecturer, and collegiate; ( 7) erudite Book journal and book able to be accessed from and when even also ( 24 hour ) one day, 7 day one week); ( 8) inwrought Information system which related to marketing function, administration, human resource, monetary and accountancy, management of asset; 9) inwrought Administration between university student can take lecturer eye between faculty and also between different university; ( 10) Application execution research into and society service started from process proffering proposal up to evaluation result of related/relevant program execution and also study; (11) Software to arrange employees career ladder system and also lecturer rank; ( 12) Portal information which facilitating [all] university academic civitas look for various important information and data in university and also other partner institution; and (13) Appliance student supporter in making and evaluating its study plan and others. academic information system have some character which wide of, that is: ( a) Information system academic have a meaning (of) as approach in [doing/conducting] management process; (b) Computer only representing component, or appliance is not central focus from academic information system; (c) Head share active in order to system as information consumer non as technology people and or computer operator; and (d) Eension administration information system lay in inwrought system and plan system, not merely data-processing mechanism business. Academic information system (SIAK) refer at a set activity and system used to arrange, to processing, and using information as source of in organization (Sprange & Carlson, 1982). As for output in the form of information yielded by this system [of] information supply will to all decision maker or head able to be classified by intention and exploiting which decision,

evaluation, and system development. This system information mensuplay for all organizational ladder university. In in reality, academic information system often interpreted is wrong. mistake Interpretation. This have of jetty to two matter; first, information system often interpreted only as computerization work both, information system interpreted only as " an all knowing computer which will provide answer and decision for complex problems when a manager simpley presses a few buttons" (Murdick dan Ross, 1982). Information System Academic ( SIAK) mustered from is assorted managed data and processed by possible by means of and method so that yield needed information to executing of academic activity. This system is divided into some subsistem: ( a) Select and new student registration; ( b) Curriculum and study area; ( c) Lecturing, duty, test; ( d) Management and lecturer development; and ( e) Pass, graduation, collegiate According to Lasar ( 2008) identifying this two resistor factor, that is: technical factor and non is technical. Technical factor cover: (1) Technology and infrastructure. Management Information System Academic require computer peripheral, internet network and correct technology. Problem in this time not yet all University have the infrastructure and technology, especially in area; ( 2) Desain items. Forwarding of academic content data through Information System Academic need tidy in the form of which centering in concerned in course of study. Time still is slimnest of experienced Information System Academic desainer in making a[n] adequate Information System Academic package; ( 3) Finansial. Problem Finansial represent the problem of queer in Indonesia. levying [of] Facility Information System Academic require budget which by dozens and this matter not yet of course can be reached by all education university in Indonesia; (4) Human Resource capable to and skillful in supporting applying Information System Academic still is limited, especially outside Java. Factor Non-Teknis cover : (1) Culture. Exploiting Information System Academic base on TIK require culture access and habit and autodidact to learn or keep abreast of to through computer / internet. Problem in this time, do autodidact culture have been owned by all side which related to Information System Academic study process, that is staff, lecturer, and student; ( 2) is Blind of technology ( illeteracies technology). If is downright, still many, administration staff, even education practitioner and student which not yet mastered computer technology and internet, or which related to other ICT. This matter in fact not merely because of enthusiasm inexistence or willingness to learn, but also resulted from computer facility inexistence and adequate internet service or no expense of internet fare, specially which is indigent by finansial. Problems which can be formulated in this research is how big academic information system management effectiveness influence, cultural [of] University TIK, availability of facility, and Human resources academic information system quality to Indonesia university performance Hereinafter from formula above, for the sake of research formulated the the formula into research question hereunder: ( 1) Do there is direct influence between university performance determinant factors coming from management of academic information system ( SIA management effectiveness, Cultural of TIK, Facility Information technology & communication and

Human resources SIAM quality by simultan to performance university and also its influence to student academic achievement, whereas influence by parsial cover: ( 1) How big Information System Academic management effectiveness influence to university performance?; (2) How big cultural influence technology and communication to university performance?; ( 3) How big influence off[is availability of technology and communication facility to university performance?; and ( 4) How big influence of quality of human resources Information System Academic to university performance?; and ( 2) What is there is indirect influence between SIAM effectiveness, cultural technology and communication, availability of SIA facility and Quality Human resources SIAM to university performance? Pursuant to breakdown of problems above, hence executed research aim to to 1. Explaining direct influence between university performance determinant factors coming from management academic information system ( SIAM effectiveness, Cultural of TIK, Facility Technology and communication and human resources SIAM quality by simultan to performance university and also its influence to student academic achievement, whereas influence by parsial cover: ( 1) Information System Academic management effectiveness influence to university performance; ( 2) cultural influence Technology and communication university performance; ( 3) influence of availability of Technology and communication facility to university performance; and ( 4) influence of quality of Human resources Information System Academic to university performance 2. Explaining indirect influence between university performance determinant factors coming from management of academic information system ( SIAM effectiveness, Cultural TIK, Facility Technology and communication and Human resources SIA quality) by simultan to performance university and also its influence to student academic achievement, whereas influence by parsial cover: ( 1) Information System Academic management effectiveness influence to university performance; (2) cultural influence of Technological and communication to university performance; (3) influence of availability of facility. Technological and communication to university performance; and ( 4) influence off[is quality of Human resources Information System Academic to university performance 3. Explaining indirect influence of SIAM effectiveness, cultural of Technological and communication availability of SIAM facility and Quality Human resources SIAM to university performance Research Hipotesis, this research will test some hypothesis which related to problems to check. As for hypothesis to test [by] this that is: (1) There are academic information system management effectiveness influence, cultural of Technological and communication, availability of Information System Academic facility, and Human resources academic information system quality by simultan to university performance; ( 2) There are indirect and direct influence effectiveness academic information system management, cultural Technological and communication, availability of Information System Academic facility, and Human resources academic information system quality by together to university performance; ( 3) There are indirect and direct influence [of] academic information system management effectiveness, cultural of Technological and communication, availability of Information System Academic facility, and Human resources academic information system quality by together to student academic achievement; ( 4) There are Information System Academic management

effectiveness influence to university performance; ( 4) There are cultural influence of Technological and communication to university performance; ( 5) There are influence off[is availability of Information System Academic facility to university performance; ( 6) There are influence off[is quality of Human resources Information System Academic to university performance; ( 7) There are Information System Academic management effectiveness influence to TIK culture; ( 8) There are Information System Academic management effectiveness influence to availability of Information System Academic facility; ( 9) There are Information System Academic management effectiveness influence to quality of Human resources Information System Academic; ( 10) There are cultural influence Technological and communication to availability of Information System Academic facility; and ( 11) There are influence off[is availability of Information System Academic facility to quality of Human resources Information System Academic; Framework Idea research, this research constituted by framework think expressing that management and all effort which is conducted university will tip of or dedication to all their consumer or client, prima facie especially, that is student. Management effort, learning and teaching, research into, and or CSR ( Community Service Resposibility) or which more knowledgeable with devotion at society, will tip of how to serve especial service user of them, that is student. Academic achievement represent one of the university performance indicator beside attainment 3 especial mission university, that is Three Dharma Education covering education mission, research, and devotion at society. this University performance become especial reference in course of university management. University management such as those which is generally conducted in high teacher covering academic domain, facility, monetary, and student. Management effort to the domain-that domain conducted with mentransformasi all resource had ( man, materials, machine, metode) to carry out the the area. However is sophisticated of wholly Technological and communication had and diinstalkan university in supporting the process of decision, this implementation effectiveness [is] determined by some determinant, that is culture, quality of Human Resources, and TIK itself management system. Cultural give the basis for sosiologis, anthropological, and psychological indirectly to acceptance of Technological and communication as [done/conducted] by decision making device supporting [is] human being element. Trust), attitude, desire, and behavioral [relation/link] [of] consumer ( relationship behaviour user) which related to TIK will give the basis for to accepting of Technological and communication and used effectively. Factor quality of Human resources information Technology & communication represent also other determinant. As good as or as complete as any of provided by] machine [is] university in assisting work [of] manajerial and or which [is] operational will not mean or have benefit which a few/little if Human resources executing, operating, or managing the the Technological and communication with quality lower. For that, effectiveness usage Technological and communication besides preparing norm and value which come within in culture, also require to draw up Human resources which high with quality. That is Human resources which is well-

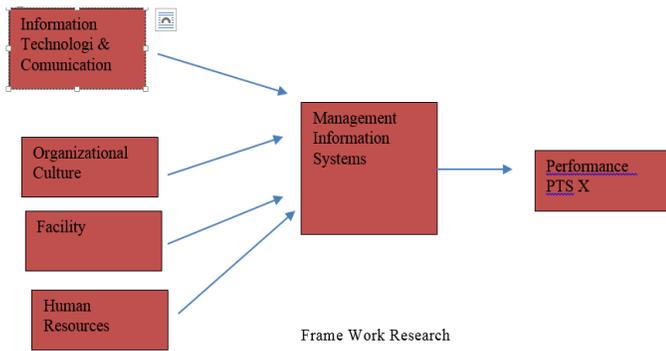
educated, trained well, owning high [job/activity] ethos, high motivation. Last, Technological and communication management system. Settlement And utilization resource in Technological and communication implementation represent other determinant. Start from system design, appliance, human being, and election [of] strategy up to implementation method require to be thought of and managed as well as possible. Process implementation which [is] always monitored and repaired and improved on an ongoing basis also guarantee Technological and communication implementation effectively. To that's Technological and communication management very is needed. Marginally, framework think this depicted in in picture hereunder:

**2.2 Organizational Culture**

Organization's culture is centered on learning, and its structure. organizational culture has an impact on the way in which an organization changes, and that matching of organizational culture and change strategy will improve the efficiency of the change process.(Janivenic,2012)

**2.3 Management Accounting Information Systems (SIAM)**

A firms data processing task are SIAM. Management Information Systems as a computer based systems that makes information available to user with similar need (mcleod,2001:239)



**Source:** Frame Work Writer, 2016

And research location source, Population in this research university in Indonesia owning the following criterion: ( 1) PT adapting technology and communication in academic administrate system; and ( 2) PT which managing strata-1 program ( S1) cover: University, University And University. Its SpreadingUniversity in Indonesia University Country (PTN) and also University Private sector ( PTS) can be seen in tables hereunder

KOPER TIS	WILAYAH KERJA	ALAMAT KOPER TIS	AKTIF	DALAM PEMBINAAN DIKTI	JUMLAH Kampus	Rasio Kampus dalam Pembinaan
1	Sumatera Utara	Medan	266	0	266	NOL
2	Sumsel, Lampung, Bengkulu, Bangka Belitung	Palembang	213	2	215	0,93 %
3	DKI Jakarta	Jakarta	328	2	330	0,61 %
4	Jawa Barat, Banten	Bandung	471	4	475	0,84 %
5	D.I. Yogyakarta	Yogyakarta	107	0	107	NOL
6	Jawa Tengah	Semarang	249	0	249	NOL
7	Jawa Timur	Surabaya	328	3	331	0,91 %
8	Bali, Nusa Tenggara Barat dan Timur	Den Pasar	160	2	162	1,23 %
9	Sulawesi Selatan, Tenggara, Tengah, Utara, Barat, Gorontalo	Makassar	356	3	359	0,84 %
10	Sumbar, Riau, Jambi, Kepulauan Riau	Padang	241	3	244	1,23 %
11	Kalimantan Selatan, Barat, Timur, Tengah	Banjarmasin	164	1	165	0,61 %
12	Maluku, Maluku Utara	Ambon	41	1	42	2,38 %
13	Prop.Aceh	Banda Aceh	107	0	107	NOL
14	Papua, Papua Barat	Biak	61	0	61	NOL
	Jumlah		3092	21	3113	0,67 %

**Source:** Kemenristek, 2016

Echnique Intake used by sampel Proportionate sampling random ( Random Sample by Proporsional) pursuant to university form (University). Sampel will be taken away from each university form it determination off[is amount of sampel use Yamane formula (1967: 258 is) the following

Where:

n = amount of sampel

N = amount of population

d2= presisi ( specified 10 % with trust storey;level 95

No	Perguru	Jumlah Dosen		Jumlah Mahasiswa	
		N	N	N	n
1	PTA	55	35	956	91
2	PTB	32	24	298	75
3	PTC	40	29	1044	91
4	PTD	27	21	401	80
5	PTE	20	17	60	38
6	PTF	50	33	200	67
7	PTG	42	30	328	77
8	PTH	116	54	2930	97
9	PTI	228	70	3620	97
10	PTJ	70	41	506	83
11	PTK	149	60	9061	99
12	PTL	399	80	12500	99
13	PTM	412	80	6595	99
14	PTN	345	78	6000	98
15	PTO	122	55	908	90
16	PTP	1629	94	37972	100
17	PTQ	1201	92	35735	100
18	PTS	1371	95	37734	100
Total		3231	988	83379	1581

Subjek from research as responder in this research all Technology organizer specially academic information system area start from head up to executor, student and lecturer.

### 3. THEORITICAL FRAMEWORK

According to O'Brien and Maracas (2008: 17) the success of a system of accounting information should not be measured only by the efficiency in terms of minimizing the cost, time and resource usage information. The success of information systems should also be measured by the effectiveness of information technology in support. Laudon and Laudon Further (2011: 95) also said that the a factor to be considered when planning a new accounting management information systems (SIAM)

### 4. Hypothesis

This Research use analytic descriptive method which is have type survey with quantitative approach to study influence and [relation/link] between variable namely about Teknologi information effectiveness influence and communications ( X1), cultural organization ( X2), availability of TIK X3 facility), and Human resources quality ( X4) to SIM(Y) and its impact to university performance ( Z) X university in Indonesia taken as research.

### 5. METHOD RESEARCH

This reseach used descriptive Statistical to depict data about academic information system being based on TIK [in] university ( university), and also deskripsi about Information System Academic management effectiveness, Cultural Technological communication, Availability Of Facility TIK, Quality Of Human resources Information System Academic, university performance, and student academic achievement. Statistical [of] inferensi used to test some raised hypothesis. conducted Inferensial analysis to research hypothesis

expressed in the form of nul hypothesis. this Statistical technique indirectly to test alternative hypothesis, but will be used to refuse or accept nul hypothesis Quality of Accounting Information System used Method data collecting [is] documentation study and enquette. Enquette become especial appliance, consisting of enquette to academic bureau organizer head and university information system organizer, academic information system executor, student and lecturer. Documentation method to net relevant data data with research subjek which have been documented, like result of student study, organigram, and relevant document.

### RESULT AND SOLUTION

This Research study university performance determinant factors coming from Management Information System academic which consist of Effectiveness Teknologi information effectiveness variable and communications ( X1), cultural [of] organization ( X2), availability of Teknologi information and communication X3 facility), and Human resources quality ( X4) to SIM(Y) and its impact to university performance ( Z) [at] X university in Indonesia effective Information academic system development, TIK culture, availability of Facility TIK, and Quality Human resources SIAM give high contribution to performance university in general. Management SIA effectiveness, Cultural Technology and communication Availability of Facility, and Quality Human resources System information accountant management by together have an effect better on to Performance University at all of good assessment category according to university management, student and lecturer.

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