



ANTECEDENTS OF THE QUALITY OF ACCOUNTING INFORMATION

(Survey On Commercial Banks in Bandung)

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Abstract

Accounting may be seen as a service function. Its objective is to provide meaningful information to certain users. User typically need information to make decisions or to improve the decision making process. The accounting information system (AIS) is the system that supports the overall accounting function and makes it possible to attain this objective. Quality of accounting information systems is an integration of hardware, software, brainware, telecommunications networks, database and procedure, which is based on the input, process and output. This research examines the influence of management commitment, organizational culture and the quality of accounting information systems and its impact on the quality of accounting information. Data were obtained through survey techniques by distributing questionnaires to 30 commercial banks in Bandung. The results showed that there are significant effects of the management commitment, organizational culture and the quality of accounting information systems and their impact on the quality of accounting information.

Keywords: Quality of Accounting Information Systems, Quality of Accounting Information, Management Commitment, Organizational Culture

INTRODUCTION

The phenomenon that illustrates the lack of adequate accounting information system in the country of Indonesia is said by Gamawan Fauzi (2012) which states that the current of 524 districts / cities in Indonesia, less than 10 percent to reach an unqualified opinion. In 2014, they are targeting 262 districts / cities should be able to obtain an unqualified opinion. Gamawan Fauzi (2012) asserts that the unqualified opinion is very important and strategic in the area of financial management. It shows the seriousness of the government in managing the budget and work on accountability of income and expenditure. Most importantly, accountability is expected to encourage the public welfare. In addition to public sector accounting weaknesses such as lack of human resource capacity, there are obstacles lack of information systems, as well as misalignment of planning and budgeting documents. Accounting information system is something that is associated with manual work, but involves a computer and using processes such as collecting, recording, summarizing and manage data to provide information to users (Hansen et al, 2009, p.4; Godwin & Alderman, 2010, p.54).

Accounting information system said by Weygandt et al (2010, p.199) is a collection system and transaction data processing and distributing financial information to interested parties. Accounting information system aims to produce information for the user (Hansen et al, 2009, p.4) and the information just mentioned is prepared by firm's accountant. Accountant's companies prepare both financial accounting and management accounting





reports and information from an information system in the company (Nikolai et al, 2010, p.7).

The information defined as the result of data processing that gives meaning and benefits (Azhar Susanto, 2009, p.40). Quality accounting information obtained through the application of quality accounting information system (Hongjiang Xu, 2009) because it is needed as a basis for decisions making (Ponte et al, 2000; Hall, 2011, p.72) and the accounting information system should exist at every stage of operations for improve the quantity and quality of information (Ponte et al, 2000). Accounting information system that produces quality accounting information is one of the competitive advantage for the company (Hong jiang Xu, 2009; Schaltegger et al, 2008; Ponte et al, 2000).

Associated with the need for high quality information, in fact, a phenomenon that occurs in Indonesia has not implemented a quality accounting information systems to support the report produced by an organization. The fact is expressed by Budi Mulya (Deputy Governor of Bank Indonesia) and Vice President Boediono (2010) that the report of the bank should be accurate, the report of the bank should be transparent and there is no window dressing. Demand for transparency of accounting Information is more accurate and deeper and also become increasing. Stakeholders are also consider, the need which more increase for improvement of accounting standards on the balance sheet. Even Jos Luhukay (2011) as a banking analyst admits banking crimes occur because of weaknesses system of data bank breach. As scandal Melinda Dee and Bank Mega-Elnusa should be a lesson for the banking sector to improve the banking sector itself. One of them by renew of data breaches banking which is still weak.

Magyar et al (2007) stated that the management commitment is affecting the implementation of accounting information systems. Ongoing support and commitment of the leadership of the organization is a success factor in the development of accounting information systems (Magyar et al, 2007; Galliers & Currie, 2011). In addition to the commitment of management, the successful implementation of information systems within an enterprise also influenced by organizational culture (Clarke, 2007, p.114; Finnegan & Willcocks, 2007, p.46; Joia, 2003, p.288). Then it can be understood that the culture of the organization in fact be related to information systems, because it explains how people behave in facing of system information (Ivancevich et al, 2011, p.72; Robbins et al, 2009, p.424).

Research on the relationship of accounting information systems with the quality of accounting information are still few in number in Indonesia, it is still needed for research that provides empirical evidence on the influence of management commitment and organizational culture on quality of accounting information systems and quality of accounting information. This study also aims to solve the problem of how much influence the management commitment and organizational culture on quality of accounting information system and its implications on quality of accounting information with survey on the commercial banks in Bandung

MANAGEMENT COMMITMENT

According to Liker and Hoseus (2008, p.192) commitment could be defined as dedication of oneself for a goal or a relation. Real commitment requires something that psychologists call internal motivation; i.e. an individual is pushed to the goal internally. People have to satisfy themselves through job-enrichment and get energy without making



managers give them any rewards for a special behavior. Management commitment stated by Chalk (2008, p.3) as a leadership style where a manager and subordinate jointly participate in the formation of the work goals, determine the level of authority, and clarify the performance commitments. According to Phillips et al (2004, p.94) the commitment of management usually refers to the group of top-level management and including his promise to allocate resources and provide support for the learning and development. Kaynak and Kahle (2003, p.29) also Schniederjans et al (2007, p.170) states that the relationship between the commitment of management and information systems is the agreement of a group of top-level management to engage and participate in achieving successful implementation of information systems.

Dimensions of management commitment that will be used as the measurement is as follows (Gillmore and Williams, 2013, p.259; Kutz, 2011, p.6; Englund & Bucero, 2006, p.8) work settings and setting responsibilities of team members with indicators as follow: set a proper job description; always held a meeting to discuss things that are important. Facilitating skills required by the human resources with the following indicators: provides funding for training, ensure the availability of competent human resources. An evaluation of the planning process and develop of the system with the following indicators: the system has been implemented in accordance with the requirements of the existing standards, give the reward and punishment in the process of evaluation. Assess the consistency of the policy is needed in the implementation process with the following indicators: decrease deviations from established policies, allocate investment fund in information systems to support appropriate policy

ORGANIZATIONAL CULTURE

In the opinion of Schermerhorn (2011, p.260), organizational culture is the system of shared beliefs and values that guides behavior in organizations. It is also often called the corporate culture, and through its influence on employees and customers it can have a strong impact on performance. Ivancevich et al (2011, p.72) explains that the culture of the organization as a perspective for understanding the behavior of individuals and groups which have limitations. Organizational culture is the employee perspective in creating a pattern of beliefs, values and expectations. Schein (2010, p.17-18) explains that organizational culture is a basic pattern received by the organization to act and solve problems, form the employees so they are able to adapt to the environment and to unite the members of the organization. Then it can be defined that organizational culture is a system of shared meaning held by members that distinguishes the organization from other organizations. This system of shared meaning is a set of key characteristics that should be upheld by the organization.

Dimensions and indicators of organizational culture that will be used in this study are as follows (Robbins et al, 2009, p.424; Moorhead and Griffin, 2001, p.166; Keyton, 2011, p.35): innovation and risk-taking with the following indicators: looking for new opportunities, take risks and be able to do experiments, do not feel hampered by the policies and practices of formal. Award to another person with the following indicators: shows the presence of justice and tolerance and respect for others. Results oriented with the following indicators: has the attention and high expectations on the results and achievements, have attention and high expectations on the action. Oriented on team and collaboration with the following



indicators: the absence of prejudice and discrimination and low levels of conflict between groups. Aggressive and struggles with the following indicators: take affirmative action in markets to face competitors, prepare the way to handle conditions that occur outside the organization.

ACCOUNTING INFORMATION SYSTEM QUALITY

Bagranof et al (2010, p.3) has stated that the definition of the accounting information system as a system to collect, record and process the data to generate useful information for decision makers. Furthermore, according to Hansen et al (2009, p.4) understanding of the accounting information system is manual work assisted by a computer using a process such as collecting, recording, summarizing, analyzing, and managing data to provide information. Such information is communicated to decision makers. Romney and Steinbart (2003, p.2) provide a description of the accounting information system as a data collection and procedures of processing that create the necessary information for its users.

Dimensions of the accounting information system (Azhar Susanto, 2008, p.58; Romney and Steinbart, 2003, p.30; Rainer & Cegielski, 2011, p.63) which will be used as a measurement in this paper are the hardware, with the following indicators: the availability of data input facilities, availability of facilities and the main processing section of memory, availability of facilities output. Software, with the following indicators: the availability of facilities for the processing of data within the organization, the availability of programs to run the application. Brainware, with the following indicators: the availability of people to run the system, the ability of people to carry out their functions. The procedure with the following indicators: collect data on the organization's activities, processes the data on the activity of the organization, storing data of the activities of the organization. Database, with the following indicators: have external financial data, have financial data has conceptual, have internal financial data. Communication Network Technology with the following indicators: available computers to process information, available communication channels such as cable and telephone, available communication processors that helps send and receive data such as modems, controllers and multiplexers.

ACCOUNTING INFORMATION QUALITY

According to a statement from Gelinas and Dull (2012, p.19) quality of information is useful information for decision makers. The term "quality" can mean success (Dellon & McLean, 1992) or effectiveness (Flynn, 1992), or the user satisfaction (Stair & Reynolds, 2010). Gelinas and Dull (2012, p.19) used the term "effectiveness" of accounting information systems as a measure of success of information systems in achieving the goals that has been set. According to Song Lin and Xiong Huang (2011: p.301), the quality of information refers to the quality of the output produced by the information system, in the form of reports or online screens. It is defined by four dimensions of information quality: accuracy, completeness, consistency and timeliness. O'Brien and Maracas (2011, p.353) have stated that information with high quality is information whose has product characteristics, attributes or qualities which help make it valuable to them.

Dimensions and indicators of the quality of information used in this study is in accordance with the opinion expressed by Azhar Susanto (2008, p.13), Romney and



Steinbart (2003, p.2-3) also Song Lin and Xiong Huang (2011: p.301) is as follows: accurate, with an indicator that the information should reflect actual fact, the unity of information, re-checking of information. Timely, with indicators are as follows: information always available when required, timely in providing data, the latest technology available to acquire, process and send information. Relevant, with the indicators are as follows: information have to provide benefits for users, the level of detail of information must be in accordance with user requirements. Complete, with the indicators are as follows: complete information must be available according to user needs, the information available in full accordance with applicable regulations.

THEORETICAL FRAMEWORK

Support and commitment from the head of the organization to a system project development is the key to success in the field of accounting information systems due to the development of information systems is not static activity but dynamic activity (Keyton, 2011; Galliers & Currie, 2011). Sabherwal et al (2006) gives the conclusion of their research that there is a relationship between the success of information systems with the support of top management.

Furthermore Sharma and Yetton (2003) provide conclusions on the research that the commitment of management has been one of the critical factors in the successful implementation of accounting information systems. There is a strong relationship between management commitment through management support to the successful implementation of accounting information systems. The commitment of senior management stated by Kimbal et al (2008,p.16) as the most important criterion for assessing the success or failure of accounting information systems project implementation, because the strong support of top management will help overcome the shortcomings in the implementation of new projects mentioned.

Organizational culture supports the integration of information systems and make the growth of the organization because the organization's culture will be a critical factor in the successful development and implementation of information systems (Finnegan and Willcocks, 2007). O'Brien and Marakas (2009, p.17) has stated that the success of an information system should not be measured only by its efficiency in terms of minimizing cost, time and the use of information resources but should also be measured by organization culture. Yeganeh (2009) in his research, said that, the successful implementation of information systems, requires the adoption of an integrated approach to the organization, associated with changes in the organization where people and technical factors seen as part with interrelated close and interdependent with each other.

Siti Kurnia Rahayu (2012) in a study at 31 tax offices in Bandung and Jakarta indicate a significant influence of top management support and quality of data on the implementation on accounting information systems. In the accounting information system, the quality of the information provided is essential for the success of the system implemented in the organization concerned as guidelines for the implementation of accounting processes (Hongjiang Xu,2009).

Hall (2011, p.172) has stated that the quality of accounting information rests directly on the SDLC activities that produce accounting information systems. These systems deliver

accounting information to internal and external users. The overall objective of an accounting information system is to provide information to users (Hansen et al,2009, p.4).

Based on the prior literature discussion, the conceptual model is shown in figure below

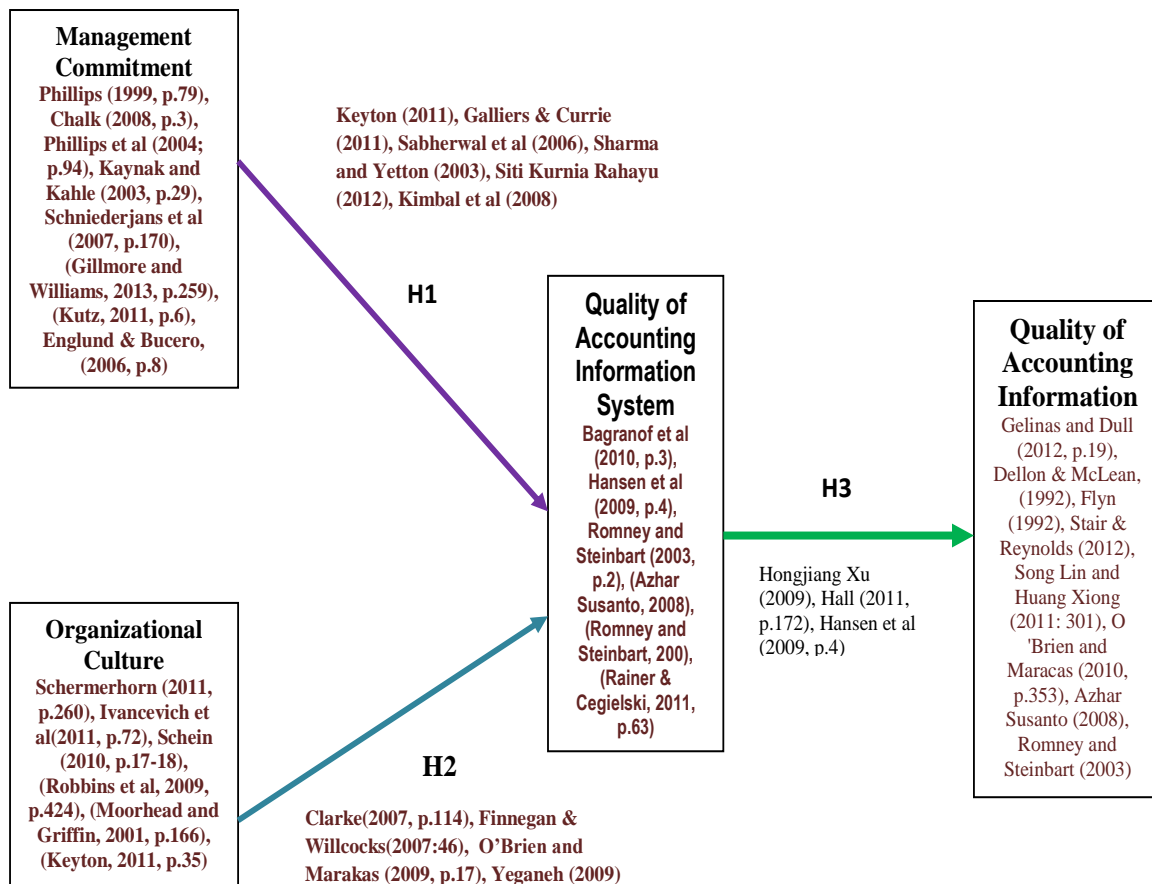


Figure 1: Theoretical Framework of the study

To test this model, the following hypothesis were proposed as follows:

H1: Management commitment affects the quality of an accounting information system

H2: Organizational Culture affects the quality of an accounting information system

H3: The quality of accounting information system affects the quality of accounting information

METHODOLOGY

The population in this study is the commercial banks in Bandung. Reasons to take population in this study is due to the banking industry plays a strategic role in the movement and the economic growth of a country. Through its main activities in the financial markets, namely the mobilization of funds and lending, banking institutions not only can improve the productivity of funds but also can encourage the development of other economic sectors. In Indonesia, the role of the banking industry is still very dominant and strategic, so attention to the efficiency of the banking industry to be high anyway. So it is important that the unit of analysis in this research is to address the phenomenon of the commercial banks and research framework support.



Roscoe (1975) cited by Sekaran (2000) provide a general reference for determining the sample size of more than 30 and less than 500 is appropriate for most research. The respondents of this study is the head of accounting and accounting staff in the banking organization with 30 commercial banks in the Bandung who have the operational department. Data analysis was performed using path analysis and hypothesis evaluated using Lisrel 8.7 software.

RESULTS

Effect of Management Commitment on Quality of Accounting Information Systems

Results of testing the first hypothesis showing that there is the effect of management's commitment to the quality of accounting information systems in the banking industry in Bandung by 40,44% with t-values 2,70 (critical value 1,96). That is, 40,44% of the quality of accounting information systems may be explained by the commitment of management.

The results are consistent with the results of research from Sharma and Yetton (2003) also Siti Kurnia Rayahu (2012) that the commitment of management have influence on the quality of accounting information systems. The results of this study are relevant to the theory of management commitment has been said by Kimbal et al (2008,p.16) as the most important criterion for assessing the success or failure of accounting information systems project implementation is support and commitment from top management.

Effect of Organizational culture on Quality of Accounting Information Systems

Results of testing the second hypothesis showing that there is the effect of organisational culture to the quality of accounting information systems in the banking industry in Bandung by 27,48% with t-values 1,97 (critical value 1,96). That is, 27,48% of the quality of accounting information systems may be explained by the organizational culture.

The results are consistent with the results of research from Yeganeh (2009) that the organizational culture have influence on the quality of accounting information systems. The results of this study are relevant to the theory of organizational culture has been said by O'Brien and Marakas (2009: p.17) that the success of information systems should be measured from the culture of the organization.

Effect of Quality of Accounting Information Systems on Quality of Accounting Information

Results of testing the third hypothesis showing that there is the effect of Quality of Accounting Information Systems on Quality of Accounting Information in the banking industry in Bandung by 4,57% with t-values 2,62 (critical value 1,96). That is, 4,57% of the quality of accounting information may be explained by the Quality of Accounting Information Systems.

The results are consistent with the results of research from Hongjiang Xu (2009) that the accounting information systems have influence on the quality of accounting information. The results of this study are relevant to the theory of accounting information systems has been said by Hansen et al (2009, p.4) that accounting information system generates accounting information required by users.





Test Influences Together

To prove whether the three independent variables jointly affect the quality of accounting information on the commercial banks in the Bandung, the statistical hypothesis testing are as follows:

H_0 : All $\rho_{ZYXi} = 0$ Management commitment, organizational culture and accounting information systems together does not affect the quality of accounting information on commercial banks in Bandung.
 $i = 1,2,3$

H_a : All $\rho_{ZYXi} \neq 0$ Management commitment, organizational culture and accounting information systems together affect the quality of accounting information on commercial banks in Bandung
 $i = 1,2,3$

Through the coefficient of determination (R^2) can be calculated F-value, using the following formula:

$$F_{\text{value}} = \frac{(n - k - 1)R^2_{Z(YX_1X_2X_3)}}{k(1 - R^2_{Z(YX_1X_2X_3)})}$$

$$F_{\text{value}} = \frac{(30 - 3 - 1) \times 0,26}{3 \times (1 - 0,26)} = 3.045$$

From F-table for the 0.05 significance level and degrees of freedom (3; 26) obtained a value of 2.975 F-table. Because of F-value (3,045) is bigger than the F-table (2.975), with the error rate of 5% so it was decided to reject H_0 and H_a successfully received. So based on the test results it can be concluded that organizational commitment, organizational culture and accounting information systems together to influence the quality of accounting information on commercial banks in Bandung.

Table 1. The Effect of Management Commitment (X1), Organizational Culture (X2) dan Quality of Accounting Information Systems (Y) on The Quality of Accounting Information (Z).

<i>INDEPENDENT VARIABLES</i>	Path Coefficient	Direct Effect	Indirect Effect	Total
X₁	0,15	2.25%	5.00%	7.25%
X₂	0,30	9.00%	5.18%	14.18%
Y	0,15	2.25%	2.32%	4.57%
			Total Effect	26.00%

Through the influence of the sum of three independent variables obtained total influence from management commitment, organizational culture and accounting information systems together to influence the quality of accounting information on banks in Bandung = 7.25% + 14.18% + 4.57% = 26%, meaning that 26% change the quality of accounting information on commercial banks in Bandung caused or explained by management commitment, organizational culture and accounting information systems. While the remaining 74% is the influence of other factors outside of these three variables.





CONCLUSION

1. There is the effect of management commitment to quality of accounting information systems. Issues on quality of accounting information systems that have not been good, due to the management commitment not guarantee the necessary funding of maintenance of accounting information systems.
2. There is the effect of organizational culture to quality of accounting information systems. Application of accounting information system that has not been good, because the culture of the organization is not in accordance with the expectations of the organization. Leader is considered haven't had a strong commitment to the development of a healthy organizational culture.
3. There is the effect of quality of accounting information system to quality of accounting information. Accounting information still do not have good quality because it has not been able to predict the future, the information is not accurate, not timely, information is incomplete and not transparent.

SUGGESTION

This study is expected to be the basis for subsequent researchers to meet the characteristics of scientific research that replicability and generalizability (Sekaran & Bougie, 2010, p.19), it is advisable to conduct research that is repeated again, in different units of analysis and different samples that showed similar results (replicability), so increasing confidence in the research that has been done and the research can be more widely accepted by the various organizations (generalizability).

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