

The Influence of Accounting Information System Quality to Accounting Information Quality and its Implications to the Good Study Program Governance

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Abstract:The purpose of this study was to determine the influence of accounting information system quality to accounting information quality and its implications to the good study program governance. The methodology in this study is survey that using a questionnaire. The unit analysis of this study in higher education in Bandung-Indonesia. The results showed that the quality of accounting information system quality have a significant effect on the accounting information quality. Furthermore it was found that accounting information quality has implication for good study program governance.

Key words:Accounting information system quality, accounting information quality, good study program governance, bandaung indonnesia

INTRODUCTION

Many accounting information system fails to be built so it does not produce quality information (Indra Bastian, 2010), failure perceived by the user is accounting information system is unable to produce information in accordance with the expected users as said Kieso et al (2011) accounting information systems vary widely adapted across the business with other businesses or in other words information systems are built or designed to be adapted to the conditions and situations that are relevant to the organization (Hoque, 2002). Many of the factors that caused the failure occurred as the result of a survey conducted company computer industry and integrating the system in France (the Bull survey) in 1998 in the British Empire shows that the failure is caused by exceeding the time limit (75%), exceeding the budget (55%), poor communication (40%), does not meet the needs of the project (37%).

Poor system built especially non-integrated systems will give birth to anything bad as happened in the government and in education. In government as said Usman Abdhali (2011) as deputy head of the central information commission that the Indonesian government has not been able to integrate the assets and wealth of the State, so that bad impact on state revenue and lead to waste of the State budget. In college, Syafri Yuzal (2010) as Manager of Marketing and Sales Division Gamatechno said integrated information systems of various universities in Indonesia still need to be addressed. Due to the incomplete implementation of an integrated information system raises several problems such as confusion of the number of students who are still active,

almost Drop Out (DO) to the issue of confusion budget. Through the application of Accounting Information Systems quality, user obtain quality information at the right time for decision-making (Laudon and Laudon, 2012). Accounting information systems ensure the quality of information in support of planning (planning), Controlling (controlling) and organization activity analysis (Secer *et al.*, 2006). This is in accordance with the function and purpose of accounting information system (Hall, 2011; Wilkinson, 1989; Susanto Azhar, 2008).

Quality information is the right to use user information (Huang *et al.*, 1999). Quality accounting information can redirect the user to the expected actions (Hall, 2011), will also be of value to the wearer (O'Brien and Maracas, 1996), to help users make decisions that are beneficial (Gellinas, 2012). If the information is not qualified, then the accounting information becomes useless (Kieso *et al.*, 2007). Quality information to significantly improve decision-making better and directly increase profits for the organization, but the quality information is not automatically guarantee any decision made is better, because the decision makers are human beings, where no man is perfect (Paige Baltzan, 2012). Criteria for quality information according to McLeod and Schell (2007) is the information should be accurate, timely, relevant and complete. While Hall (2011) says if the quality of information that is relevant, timely, accurate, complete and concise.

Information is the output generated by the information systems used (DeLone and McLean, 2003). Furthermore Sacer *et al.* (2006) states that the quality of information obtained from the application of accounting

information system quality. The fundamental role of accounting information systems in organizations are generating accounting information quality (Susanto Azhar, 2008). Then Hall (2011) confirms that the value of information to the user is determined by the reliability of the information (the value of information to a user is determined by its reliability), the reliability of the information is determined by the attributes of which are relevant, accurate, complete, concise and the right time (for this to happen information must possess Certain attributes-relevance, accuracy, completeness, summarization and timelines). The company uses the accounting information system to generate reports specifically to meet the information needs of investors, creditors, government agencies (Jones and Rama, 2003). These reports covers financial statements, tax returns and reports required by the government agencies that regulate companies in the banking and manufacturing industries (Jones and Rama, 2003).

At a public organization, the quality of accounting information produced is still not good (Indra Bastian, 2010) including the quality of accounting information of tax revenue (Anwar Nasution, 2009). This assessment is reinforced CPC examination of the financial statements of the central government (LKPP) from 2004 to 2007 whose opinions disclaimer and Financial Statements of the Ministry/Agency (LKKL) 2006-2007 is stated in general is still bad (Anwar Nasution, 2009). The same thing was stated by Hadi Purnomo (2010) which states that the results of the examination of financial statements for 8 (eight) ministry/agency of the central government by the CPCs obtain disclaimer opinion. While Agus Martowardojo (2010) stated that the financial statements of the finance ministry 2005-2009 obtain Disclaimer opinion. Timescales indicated on the explanation can be said that in general the accounting information in financial institutions or government agencies is still bad.

Agencies in the Government and Higher Education, an institution established to provide services to the public, thus the system is built to be adapted to the organization concerned in accordance with the contingency theory that no model or system that applies generally accepted an organization, because the system design organization depends on factors that are relevant to the situation (Hoque, 2002). As the purpose of information systems in organizations expressed Hall (2011) which is to support the management functions of management, to support decision making and to support the organization's daily operations. So also expressed Wilkinson (1989) which provides information for operational activities and needs legal rules in daily operations and provide information for decision making.

In accordance with the description of the background that have been raised, this research theme entitled "The Effect of Accounting Information System Quality on the Quality of Accounting Information And Implications Implementation of Good study program governance".

Review of literature:

Accounting information system quality: According to Stair and Reynolds (2010) and Azhar Susanto (2013) that "An information system (IS) is a set of interrelated components that collect, manipulate, store and disseminate the data and information and provide a feedback mechanism to meet an objective". Similar disclosed Hall (2011) that "the information system is the set of formal procedures by the which the data are collected, processed into information and distributed to users". Susanto Azhar (2008) gives the sense as a collection of subsystems of both physical and non physical are interconnected with one another and work together in harmony to achieve one goal of process data into useful information. Furthermore McLeod and Schell (2007) defines an information system as a computer-based systems that make information available to users who have similar needs.

According Gelinis *et al.* (2012) an information system is a man made system that Generally consists of an integrated set of computer-based components and manual components established to collect, store and manage the data and to provide output information to users. The same thing dictated Bodnar and William (2004) that defines the information system implies the use of computer technology in an organization to produce information for the user. Similar opinion was also expressed by O'Brien and Maracas (2009) and Azhar Susanto (2013) that the information system is an organized combination of brain ware, hardware, software, network communications, database, policies and procedures that store, retrieve, modify and produce the information within an organization. Furthermore Bentley and Whitten (2007) define the information system is an arrangement of people, data, processes and information technology that interact to collect, process, store and provide output in the form of information necessary to support an organization. The same thing is said by Laudon and Laudon (2012) that the information system is a collection of components that are interconnected, collect or receive, process, store and produce information to support decision making and control in an organization as well as analyzing the problem, describe things complicated and creating new products. An information system can be technically defined as a set of interrelated components that collect (or retrieve), process, store and distribute

information to support decision making and control in an organization. In addition to supporting decision making, coordination and control information systems Also may help managers and workers analyze problems, visualize complex subjects and create new products.

Based on the above definitions can say that is technically an information system as a set of inter-related system components (integrated) that collect, process, store and distribute information to support decision making and control in an organization. In addition to supporting decision-making, coordination and control information systems can also help managers and workers analyze problems, visualize complex goals and to fulfill a purpose.

Further understanding of the accounting information system expressed by some experts. According Bagranof *et al.* (2010) says “an accounting system is a collection of the data and processing procedures that creates the needed information for it's users”. The same thing was stated by Weygandt *et al.* (2010) which says that the accounting information system is a system that collects and processes the transaction data to produce information. Then Gelinias (2012) and Azhar Susanto (2013) says that the accounting information system is a subsystem of management information systems.

Romney and Steinbart (2012) “accounting information systems is a system that collects, records, stores and process the data to produce information for decision maker”. Kieso *et al.* (2011), namely “an accounting information system collects and processes the data transaction and then disseminates the financial information to interested parties”. Wilkinson (2000) gives the sense of accounting information systems, namely:

“Accounting Information System can be defined as an integrated framework within a firm that employs physical resources to transform the economic of data into financial information for operating and managing the firm's activities and reporting the firm's achievements to interested parties”. Furthermore Susanto Azhar (2008) and Bodnar and Hopwood (2010) clarify what is meant by the accounting information system. Susanto Azhar (2008) said that the accounting information system is a collection (integration) of the sub-systems/components both physical and non physical are interconnected and cooperate with each other in harmony to process transaction data related to financial problems into financial information. Similar opinion expressed by Bodnar and Hopwood (2010) says that the accounting information system is a collection of resources, such as human and equipment designed to alter financial data and other data into information (an accounting information system (AIS) is a collection of resources, such as people and

equipment, designed to transform the data into financial and other information). Based on the definition mentioned above can be defined that the accounting information system in question is the integration of the system components that process financial data into financial information so as to produce financial information that is useful and needed by the user in decision making.

Some opinions stated dimensions and indicators of the quality of accounting information systems. Quality measurement information system that can be done with a scope, time, cost, quality and risk (Laudon and Laudon, 2012). While Stair and Reynolds (2010) say the quality of the information system can be measured with a Flexible, Efficient, Accessible and Timely and Kaplan and Atkinson (1998) test the accounting information system to meet the needs of users reached the destination can be seen from the timely, efficient and effective than the system. While DeLone and McLean (1992 and 2003) using the measure of the quality of information systems in accordance with the model he developed with use you ease-of-use, functionality, reliability, flexibility, quality of data, portability integration and importance.

Accounting information quality: Accounting information disclosed by Clarke (2001; Azhar Susanto, 2013) that the accounting information is that a sub set of information that is Expressed mainly in financial (money) terms. Accounting information to plan and control performance. The same thing is said Belkaoui (2004) that the accounting information is perceived as Essentially monetary and quantified. Accounting information as quantitatives, formal, structured, audited, numerical and past oriented. Accounting information produced by the accounting information system in accordance with the main purpose of accounting information system is to provide information and accounting information systems ensure the quality of accounting information in support of planning (planning), controlling (controlling) and analysis of the activity of the organization (Sacer *et al.*, 2006), Quality accounting information is used to assist the users of information to make decisions that are beneficial (Shipper and Vincent, 2003). Beest *et al.*, (2009) also said that the quality of accounting information is very important, because it will affect the capital providers and other stakeholders in making decisions. From some of the above opinion can be interpreted that the accounting information is the financial data that is processed and molded into a more meaningful user that can be used as a basis for decision-making, so as to provide added value to an organization. According Bidgoli (2004) quality of information is the user get the required information quickly when needed and the information is presented

objectively so that users can take actions/decisions. Next said information quality is the means by the which we measure and Communicate economic events (Williams *et al.*, 2010).

Quality of accounting information is the accounting information has the quality characteristics required by the wearer in decision making valuable achieving organizational goals (O'Brein and Maracas, 2010). According Gelinias *et al.* (2012; Azhar Susanto, 2009) quality of information is information that is useful for the decision to be made. Furthermore, it is said that the quality of information is information that is suitable for the user, wherein the information available has distinctive features that meet or even exceed the expectations of users (Kahn *et al.*, 2002). The same thing is said to be Strong *et al.* (1997) that the information is only of high quality if it meets the need of information consumers. Meanwhile Schiper and Vincent (2003) explains that the quality of accounting information is a complex concept, containing the value relevance of accounting information, accounting conservatism and earnings management. From some sense it can be interpreted that the quality of accounting information is information that contains the value relevance of accounting in which the information is available when needed so as to meet the needs of users in the decision making. The criteria of quality information according to McLeod and Schell (2007) and Romney and Steinbart (2012) is the information should be accurate, timely, relevant and complete. Meanwhile, according to Hans Kartikahadi *et al.* (2012; Susanto Azhar, 2008) the characteristics of accounting information is understandable (understandability), relevant (relevance), reliability (reliability) and comparable (comparability).

Good study program governance: According to the World Bank (1994) governance as “the way state power is used in managing economic and social resources for development of society”. Governance is defined as the way the government manages the resources of social and economic development interests of society, while the United Nations Development Program (UNDP, 1997) defines governance is the exercise of economic, political and administrative authority to manage a country's affairs at all levels which means governance is the exercise of authority/power in economic, political and administrative measures to manage the affairs of the state at all levels. This definition can be taken from an understanding that governance has three legs (three legs), namely:

- Economic governance includes decision-making process (decision making processes) which facilitates to equity, poverty and quality of live

- Political governance is the process of decision for policy formulation
- Administrative governance is the system of implementation of the policy process

In other words institutions of governance includes three domains, namely the state (state or government), private sector (private sector or the business) and society (community) which interact and carry out their respective functions (Sedarmayanti, 2012).

Forum for corporate governance in Indonesia (fegi, 2006) using a definition cadbury commite corporate governance is a set of rules that govern the relationship between shareholders, management (managers) of the company, creditors, government, employees and stakeholders internal and external another relating to rights and obligations or in other words a system that regulates and controls the company. The purpose of corporate governance is to create added value for all interested parties (stakeholders).

Porta and Silanes (1999) (Monetary Authority of Singapore, MAS 2004), corporate governance is a set of mechanisms to ensure that the interests of outside investors are protected from the possibility of expropriation party insider, namely managers and controlling shareholders. Public sector governance include policies and procedures that are used to direct the activities of the organization to provide reasonable assurance that the objectives are met and that the operation is performed in a manner that is ethical and responsible (IIA, 2012). Furthermore, the Australian National Audit Office and the Department of the Prime Minister and Cabinet (2006) says that the governance of public sector includes a series of responsibilities and practices, policies and procedures which is done by the executive an agency, to provide strategic direction, ensure objectives are achieved, manage risk and using resources responsibly and with accountability. IFAC (2001) states the governance (Governance) related to the structure, the decision making process, accountability, control and behavior in the organization peak, then governance consists of regulations imposed to ensure that the expected results for the stakeholders can be achieved (IFAC and CFPA , 2014). Furthermore Independent Commission on Good Governance of Public Services (2004) states the functions of governance is to ensure that the organization or partnership fulfills its purpose as a whole achieving the desired outcomes for citizens and service users and operate effectively, efficiently and ethically. Good governance (good governance) is a central issue that is most prominent in the management of today's public administration, public demands to the

government to implement good governance in line with the increased level of knowledge and education in addition to the influence of globalization (Sedarmayanti, 2012). Good governance is the basis for policy development and implementation of a democratic state in the era of globalization. The phenomenon of democracy characterized by strengthening community control over government administration, while the phenomenon of globalization is characterized by interdependence among nations, especially in the management of economic resources and activities of the business world (Krina, 2003).

Krina (2003) good governance is a matter of balance between the state, market and society. Furthermore institute of Public Administration (2000) states: Good governance is a solid state governance and responsibility as well as efficient and effective, by keeping the "kesinergisan" constructive interaction domains between the State, the private sector and the public. Institute of Public Administration argued that good governance oriented on the orientation of the ideal state which is directed to the achievement of national objectives and ideally functioning government that is effective, efficient in its efforts to achieve national goals. According to the BPKP (2014) as a commitment to Corporate Governance, the rules and practice of conducting business in a healthy and ethical. The basic function of good governance in the public sector is to ensure that the entities achieve the desired results and to act in the public interest at all times (IFAC and CIPFA, 2014). Good governance in the public sector to encourage information and long-term decisions better and make efficient use of resources and this will strengthen accountability for accountability of resources (IFAC Public Sector Committee, 2001), hereinafter IFAC and CIPFA (2014) said the purpose of good governance in the public sector is to encourage better service and improved accountability by establishing standards for aspects of good governance in the public sector.

It is intended applies to all entities that are in the public sector stabilization of local government has always characterized the harmonization of the implementation of the budget and the activities that include all stakeholders (stakeholders) the organization of local governments, namely: Parliament, the private sector (contractors and entrepreneurs) and apparatus vertical institutions and society (Revelation Priyono, 2010). Under Law No. 32 of 2004 Section 25 (a) states that the head of the region has the duty and authority to lead the regional administration based on policies set together with Parliament. According to the law No. 32 of 2004 Article 41 states that the Parliament has three functions, namely legislative, oversight and budget in other words Parliament play an

active role to make local regulations (Perda) and approve the regional budget, oversee the implementation of government policy.

According to the BPKP (2014) the principles of good governance (good governance) is Transparency, accountability, responsibility independence and fairness. Furthermore, according to Loina Lalolo Krina (2003), the main principles that underlie good governance, namely: Accountability, transparency and Public Participation. Accountability is the embodiment of the obligation of a person or an organizational unit accountable for the management and control of resources and implementation of policies entrusted to him in order to achieve the goals set through periodic accounts of media (LAN and BPKP, 2000). Transparency is the principle which guarantees access or freedom for every person to obtain information about governance, the information about the policy, the process of making and implementation as well as the results achieved (National Regulatory Authority and Ministry of Home Affairs, 2002). From the definitions proposed by IFAC (2001), IFAC and CIPFA, 2014, IIA (2012), the definition of governance that is both structures, policies, procedures, decision-making and behavior in the department of higher education in order to provide strategic direction, ensuring the expected results for the stakeholders can be achieved.

MATERIALS AND METHODS

Theoretical Framework: Azhar Susanto (2009) says the accounting information system is built with the main aim to process accounting data from various sources into the accounting information needed by the various users to reduce risk when making decisions. Heidmann (2008) says that the quality of the system reflects the information processing system to generate output quality information. Romney and Steinbart (2012) says that an accounting information system is a system that collects, records, stores and processes the data to produce information. Arens *et al.* (2008) says that organizations should develop an information system to ensure that the economic events of the entities noted in a timely and reasonable for the preparation of quality information. The same thing is said DeLone and McLean (1992) that the quality system, with its focus on the production of information, is related to the technical level; information quality as the product of an information system corresponds with the semantic level. Then Hall (2011) says that the required information the user is a product of the information system. Through the application of Accounting Information Systems quality, users obtain quality information at the right time for decision-making

so as to produce decisions, resource allocation and the response time the better the result in the reduction of costs and increase profits (Laudon and Laudon, 2012). Furthermore Gelinas (2012) states that the accounting information system can be an important element for the success of the organization by facilitating the process of daily operations and provide useful information for the management of the organization. The opinion goes on to say that there is no accounting information quality without quality accounting information system (Sacer *et al.*, 2006).

Accounting information system aims to present financial statements that are designed for external users and internal users (Scott, 1986). Accounting information systems that can successfully improve the correctness of financial statements and financial reporting (Salehi *et al.*, 2000). Accounting information systems can also lead to improvements in the quality of financial reporting and speed up transaction processing companies (Sajadi *et al.*, 2008). According Pornpandejwittaja and Pairat (2012) the effectiveness of information systems related to the collection inputting, processing, storage, processing, management reporting accounting information, so that the organization can obtain quality financial statements. A similar opinion was expressed by DeLone and McLean (2003) says "Investing in IS" may (or may not) lead to improved "information quality" (an aspect of IS success). Several studies corroborate the above theories including research conducted by Nicolaou (2011), the results find the user's perception of the effectiveness of accounting

information system which is easured by the satisfaction perception of decision makers in the form of monitoring the accuracy and effectiveness of output information generated. Salehi *et al.* (2011) which says that the quality of accounting information systems to improve the quality of accounting information, research results also revealed that there is a gap between the information systems should actually happened. As well as with the results of a study conducted Xu (2009) suggested issues related to accounting information system is seen as the most critical issue of the quality of the information. Next Sacer *et al.* (2006) said that based on research results are the effect of accounting information system of the quality of accounting information. Ponte and Pilar (2000) says that the quality of accounting information system is a base of support in producing quality information used in the decision making process. Research results Azhar Susanto (2015) showed that the accounting inormation systems with integration, flexible and reliability have a significant effect on the quality of accounting information.

Kevin Keasey *et al.* (2005) states that good corporate governance is influenced by factors resulting information. The main objective of good corporate governance is to provide adequate protection and treat the shareholders and other interested parties fairly (Suprayitno *et al.*, 2005). Governance regulate the division of duties, rights and obligations of the parties in the organization of the life of the company including shareholders, board members, managers and all members of the stakeholders, non-shareholder (Adji Suratman, 2010).

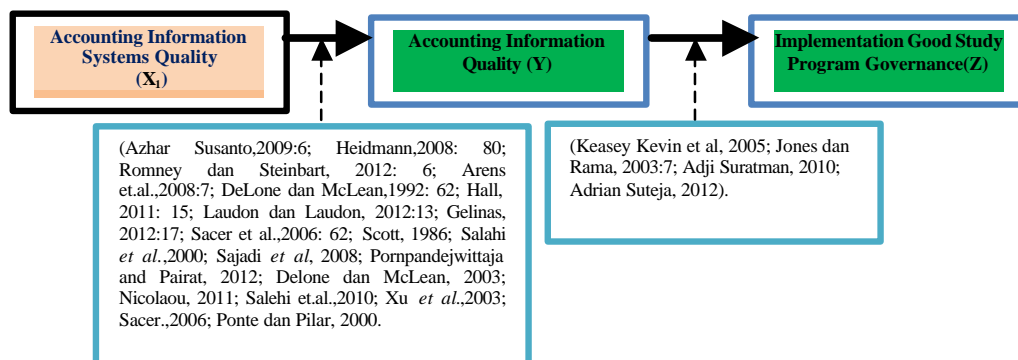


Fig.1:Theoretical framework

Information system designed to monitor and maintain the quality and security of the information to conduct surveillance activities undertaken management (Adji Suratman, 2010). By building an effective system in a computer-based accounting information system will help management's efforts to protect company assets from loss and embezzlement as well as to maintain the accuracy of financial data firm (Jones and Rama, 2003). Adrian Suteja (2012) quality information serves as an important resource in corporate governance. Research results Azhar Susanto (2015) showed that the quality of accounting information influence the implementation of good study program governance.

Based on the framework that has been stated above, the hypothesis proposed in this study are:

- The quality of accounting information system affects the quality of accounting information.
- The quality of accounting information affect the implementation of good governance study program

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) or a scientific method used to obtain the data with the purpose and specific uses (Sugiyono, 2011). The following are the methods used in this study. Judging from the research objectives, the study included in the survey research. Sekaran and Bougie (2013) describes the survey methods may be collected information from people who act as resources that can be described, compared and explained the facts relating to people, events or situations. Furthermore, Moh. Nazir (2005) states that the survey method, the researchers not only provides a description 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 may provide an overview of phenomena related to the variables examined in this study is the quality of accounting information systems, the quality of accounting information and the implementation of good governance study program.

Furthermore Judging from this type of study (type of investigation), this kind of research is verification (verificative research) and are explanatory (explanatory research) or causality (causal study), because this research aims to find out what and how much the factors expected to affect a variable in order to test the hypothesis (Mudrajat Kuncoro 2007). This research may explain how much influence the variable quality of accounting information systems, the quality of accounting information and study the implementation of

good governance programs. This study chose this method because the researcher wants to get answers is fundamentally about causal analyze the causes of the phenomenon on the concept contained in this research that the phenomenon related to the problem and the practice of accounting information systems at Prodi College in Bandung.

RESULTS AND DISCUSSION

Variables influence the quality of accounting information system of the quality of accounting information by 0.590. The influence coefficient indicates that the variability in the quality of accounting information is explained by the quality of accounting information is reflected by Integration, flexibility and reliability. Then influence the quality of accounting information system of accounting information is of high quality because it has the effect size value of 0.534 (f^2 value above 0.35). Flexible contributed greatly compared with the amount of variability in the quality of integration in the accounting information system. This can be seen from the loading factor flexibility by 0.831 higher than the value of the loading factor in integration (0.767), reliability (0.777) which means that the quality of accounting information will provide a change in the quality of information in the case of variations and efficiency at high volume, may avoid mistakes, maintain data security integration between the components and sub-components, the system is able to adapt to environmental changes, able to tailor the needs of users, the system is easily accessible and has a flexible information technology.

The research findings on the quality of accounting information system which shows that the quality of the SIA already in the category of very adequate but not 100%. This is due to the following:

- Integration not yet fully harmonized with the software shown in the SIA used maximally yet accessible (actual score 91.8%) and yet the maximum integration between the software used by other divisions (actual score of 87.5%).
- Flexibility which is not optimal ability in college study program in information systems to adjust to the changing internal and external environment (actual score of 81.2%). In accommodate changes in business processes has not been fully optimized (actual score of 84.7%).
- Reliability, where optimal capability at the college study program in adjusted reliability of information systems to the changing environment to

accommodate changes in business processes that continue to grow with the development of age has not been fully optimized.

The results are consistent with theories of the following which states that the accounting information system is built with the main aim to process accounting data from various sources into the accounting information needed by the various users to reduce risk when making decisions (Azhar Susanto, 2013). Laudon and Laudon (2007) states that the implementation of the quality of accounting information system will produce the quality of accounting information is also used by the user in making a decision. Furthermore, the accounting information system should also generate accounting information to meet the needs of managers and workers (Hall, 2011). Azhar Susanto (2009) adds that the company's use of accounting information systems as a medium for generating accounting information so that management can make the right decision. Some previous studies also prove the same thing that the quality of accounting information system affects the quality of accounting information (Salehi et al 2000; Sajadi et al 2008; Xu (2003).

Variables influence the quality of accounting information to study the implementation of good governance programs at 0.332. The influence coefficient indicates that the variability of the implementation of good governance study program described by the quality of accounting information is reflected by transparency, Accountability, responsibility independence and fairness. Then influence the quality of accounting information to study the implementation of good governance program is high because it has the effect size value of 0.534 (f^2 value above 0.35). Accountability factor loading value of 0.792 is higher than the value of the loading factor on transparency (0.606), accountability (0.7680) independence (0.664) and fairness (0.623) which means that the quality of accounting information will provide a change to the implementation of good governance when the study program variation and efficiency at high volume, can avoid mistakes, maintain data security, transparency of information/financial statements information that is capable of legally defensible, capable of providing independent information according to user needs information that is accountable and has a reasonable information.

The research findings on the quality of accounting information system study shows that the implementation of good governance programs already in the category of very adequate but not 100%. This is due to the following:

- Transparency. where not optimal disclosure of

information, both in the decision-making process and in disclosing material and relevant information regarding Prodi on Higher Education.

- Accountability. where not optimal ability in college study programs provide clarity of function, structure, systems and accountability study programs at universities so that the management company has not been effectively implemented. Therefore we need clarity about the tasks and functions of Higher Education in order to create a mechanism of checks and balances the powers and role in managing universities, such as in implementing the practice of Internal Audit effective as well as the clarity of the functions, rights, obligations, powers and responsibilities in the statutes company, policies and procedures.
- Accountability. where not optimal conformity (compliance) in the management of Higher Education to the principles of good study program governance of healthy as well as applicable laws and regulations so as to make the college had not yet realized that the operational activities often he produces externalities (impact beyond the company's activities) negative that must be borne by society.
- Independence. not optimal college professionally managed without conflict of interest and influence/pressure from any party that is opposed to the legislation in force and the principles of healthy corporate decision-making processes that will eliminate objectivity in decision making. To enhance the independence in making business decisions, companies should develop some rules, guidelines and practices.
- Fairness. not optimal fair treatment and equal in fulfilling stakeholder rights arising under the agreement and applicable laws and regulations.

CONCLUSION

Based on the phenomenon, the formulation of the problem, hypotheses and research results, the conclusions of the study are as follows:

- The quality of accounting information is influenced by the quality of accounting information systems. Accounting information has not been fully qualified by reason of integration between the components and between subsystems not yet perfect harmony. Accounting Information Systems is not easily accessible and systems reliability used by an organization not entirely ideal.
- Implementation of good governance program of

study is influenced by the quality of accounting information. Implementation good governance program has not been fully implemented because it is caused by the transparency that is not fully good, accountability has not been fully carried out which is not appropriate accountability independence and fairness that has not been well used is not appropriate.

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