

## Study of Resource Allocation on the Implementation of Accounting Information System

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**Abstract:** This study aims to analyze about the influence of allocation of a plan against implementation accounting information system to PT Haros Farma. With the appropriation of effective power, so will increase the success of the implementation of accounting information system but when resources not allocated with effective, so, the implementation of accounting information system will not run well. Research methodology used in a descriptive analysis and verificative. By using the method research would known a significant relation between variables order produce a conclusion that will clarify a picture of the treatment object. The data collected were analyzed using regression analysis simple. The result of research is resource allocation influential in significance 5% of the implementation of accounting information system of 78.4% while the rest of 21.6% influenced by other factors such as uncertainty environment, business strategy and knowledge users.

**Key words:** Resource allocation, accounting information system, implementation, knowledge, uncertainty, environment

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### INTRODUCTION

Accounting information system defined as a sub-system of a system information management that provides information accounting and financial and other information required for processing accounting transactions (Dasaratha and Jones, 2006). Simply Bagranoff *et al.* (2010) said that accounting information system is a bunch of the data and procedure that produce information for users. The company uses accounting information system to produce special reports to meet the needs of information from investors, creditors, government agencies (Dasaratha and Jones, 2006). These reports include financial report, tax forms and reports required by government agencies governing corporations in banking industry and manufacturing (Dasaratha and Jones, 2006).

Accounting information system used by the management of implementing various daily activities that deals with the transaction financial, either originates from internal and external company accounting information system varies between one company with a company that, although, one other type (Azhar, 2013) the report produced for external company follow a structure set by organizations as financial accounting standard board, securities and exchange commission, internal revenue service.

The phenomenon that occurred in relation information systems that when is run have not reached the quality of being adequate. This is explained by

Sampurna (2014) said that system activity information not in accordance with the provisions procurement of goods and services, not based on the agreement, it is still difficult to utilized and indicated by the losses of Rp. 1.42 billion. Gugup (2014) adding that information systems comprehensive important for institutions in indonesia to simplify and accelerate the public services. However, there are still many institutions who have not prepared information system comprehensively. Starting from planning, development and implementation. Then, Hadi (2012) added Supreme Audit Agency (BPK) found 500 cases in a financial filing ministry of state owned enterprises (BUMN) which must be followed up. Especially about assets in BUMN unproductive. BPK convey seven recommendations or thing that must be considered Ministry of State Owned Enterprises (BUMN). First, use of mechanical and electronical home office Minister BUMN. Second, loans agencies in accordance with the act on the management of goods belonging to the country or district. Fourth, joint ordinance Minister of Finance and Minister State Owned Enterprises Ordinance on a summary of financial report a state it has not effective. Fifth, management goods or assets soe inadequate. BPK also stated the financial existing partnership and community development for less accountable. And sixth, the planning process ministerial SOE inadequate.

In running information system accounting who is running cannot be separated from resources that supports it, so, it needs appropriation of resources the true (Piccoli,

2008). Still according to Piccoli (2008) said that the allocation approach calls for direct billing of information systems resources and services to the organizational function or department that uses them. The allocation method seeks to strike a balance between the pay-per-use-fairness and the high cost of the chargeback method. Since, rates are typically set once a year, the expenses each unit can expect are also more predictable. Some functional managers prefer the predictability of fixed allocations while others prefer the higher degree of control offered by the chargeback mechanism.

Phenomenon that occurs pertaining resources delivered by Gamawan (2011) stated that the reporting system regional financial inefficient from the time or budget. Happened weakness accounting public sector such as lack of human resources capacity, weakness of the system information and ineffective inspectorate as the auditors internal the government. Supriyanto (2013) explained financial services authority (OJK) have stated that the insurance industry prepared with psak 62 or International Financial Reporting Standards (IFRS). But industry players precisely mention that ifrs more ideal into effect in 2016. Besides insurance company central preoccupied with the fulfillment of Rp. 100 billion capital in 2014. It was hampered limited IFRS information technology infrastructure and human resources. There are many companies do not understand the technical reserve with the gross premium valuation because there were no guidelines technical and uniformity assumption reasonable. Then, Hadi (2010) said that in reporting financial. The majority of the regional government still inaccurate in doing recording. Hadi (2010) said late delivered the report, accounting information systems and reports are inadequate. In addition, the quality of human resources are also weak there is no well-planned and do not have internal supervisory.

Based on their phenomena and research before, so, this research will be focused on the subject of study, study resource allocation for the implementation of information system accounting (Study in PT Haros Farma).

## **A literature study, the framework of thought and hypotheses**

### **Literature review**

**Resource allocation:** Davis (2003) said that resources allocation is a central management activity that allows for strategy execution. In organizations that do not use a strategic management approach to decision making, resources allocation is often based on political or personal factors. Strategic management enables resources to be allocated according to priorities established by annual objectives. Then, Bocij *et al.* (2008) express resources allocation is the activity involves assigning resources to each task.

Next, Staines (2010) added resource allocation is a procedure for distributing resources between competing claims in order to achieve certain pre-specified goals. Secara spesifik, Capron and Johnsson (2003) mengungkapkan resources allocation is the process of assigning computer resources to certain programs for their use. Those same resources are deallocated-released when the program using them is finished and then they are reallocated elsewhere.

We can conclude that resources allocation are the activities an enterprise will distribute their resources among the sectors that exist in his company. According by Bocij *et al.* (2008) that business information system typically rely on five basic resources:

**People resources:** People resources include the users of an information system and those who develop, maintain and operate the system. Example of people resources might include managers, data entry clerks and technical support staff.

**Hardware resources:** The term hardware resources refers to all types of machines, not just computer hardware. Telephones, fax machines, switch boards are all valid examples of hardware. The term also covers any media used by these machines.

**Software resources:** The term software resources does not only refer to computer programs and the media on which they are stored. The term can also be used to describe the procedures used by people.

**Communications resources:** Resources are also required to enable different systems to transfer data. These include networks and the hardware and software needed to support them.

**Data resources:** Data resources describes all of the data that an organization has access to regardless of its form.

**Accounting information system:** Romney and Steinbart (2012) define an accounting information system is a the intelligence-the information-providing vehicle-of that language. Simkin *et al.* (2011) interpret accounting information system is a collection of data and processing that creates needed information for its users. Gelinas *et al.* (2012) stated Accounting Information System (AIS) is a specialized sub-system of the information system. The purpose of this separate AIS was to collect, process and report information related to the financial aspects of business events. Dasaratha and Jones (2006) that Accounting Information System (AIS) is a sub-system of a Management Information System (MIS)

that provides accounting and financial information as well as other information obtained in the routine processing of accounting transactions.

DeLone and McLean said that D&M is success model is use model for developing comprehensive e-Commerce success measures (system quality, adaptability, availability, reliability, response time, usability, information quality, completeness, ease of understanding, personalization, relevance, security, service quality, assurance, empathy, responsiveness, intention to use, nature of use, navigation patterns, number of site visits, number of transactions executed, user satisfaction, repeat purchases, repeat visit, user survey, net benefits, cost savings, expanded markets, incremental additional sales, reduced search cost, time saving).

Brien and Marakas explain 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. Success should also be measured by the effectiveness of the information technology in supporting an organization's business strategies.

**Framework of thought and hypotheses:** Murdick *et al.* said that the final component of the system is the envelope called management information system which encloses the entire model. This system collects, analyzes, stores and displays data to management decision makers at all levels for the management of the resource flows of materials, personnel, money and facilities and machines. This component is also vital to the practice of the function of management. Confirmed by Piccoli (2008) that the allocation approach calls for direct billing of information systems resources and services to the organizational function or department that uses them. The allocation method seeks to strike a balance between the pay-per-use-fairness and the high cost of the charge back method. Since, rates are typically set once a year, the expenses each unit can expect are also more predictable. Some functional managers prefer the predictability of fixed allocations while others prefer the higher degree of control offered by the chargeback mechanism.

Next, Brien and Marakas added the successful management of information systems and technologies present major challenges to business managers and professionals. Thus, the information systems function represent a key component of the resources, infrastructures and capabilities of today's net worked business enterprises.

From the explanation mentioned above relating to allocation of a plan against the implementation of

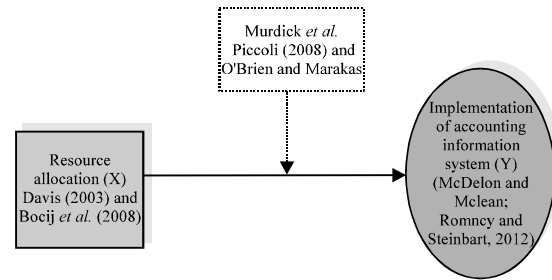


Fig. 1: Implementation of accounting information system

information system accounting described above, so, the skeleton think in this research can be explained in Fig. 1 as on page follows:

Based on the framework that idea was above, so, hypothesis advanced by in this research is. Resource allocation impact on the implementation of accounting information system.

## MATERIALS AND METHODS

Research method used in this research is verificative method (verificative research) and explanatory research or causal study. Because this study aims to know what and how far factors are believed to affect of a variable for the purpose to test hypotheses. This research could explain how big variable influence allocation of resources towards implementation of AIS (causal).

Analysis unit of the research is PTH aros Farma shares which have implemented the system of accounting information system computer-based in the region of the city of Bandung and Jakarta. Respondents in this research is the head of a branch, the head of accounting/finances and staff accounting/finances relating to accounting information system that is applied by the company PT Pharos Farma. Reasoning that have a role and authority in the implementation of the activity pertaining to see the implementation of information system. The sample minimum size used in this research as many as 30 people. In order to ease of interpretation and the testing of hypotheses, so, the data collected will be analyzed by using the method certain. On the data obtained from the respondents undergone a validity and reabilitasnya that the data able to illustrate in right as the concept of measured. To test hypotheses used regression simple analysis linear.

## RESULTS AND DISCUSSION

**The results of research:** Test results show off all the validity of items has value  $r_{count} > 0.30$ . So that, it can be

Table 1: Coefficients<sup>a</sup>

Models	Unstandardized coefficients (B)	Standardized coefficients (β)	SE	t-values	Sig.
Constant	-5.036	0.510	4.670	-1.067	0.407
X (Alokasi Sumber Daya)	0.672		0.320	2.886	0.021

<sup>a</sup>Dependent variable: Y (Implementation of accounting information system)

concluded that all items variable allocation of resources (X) and items statement variable the implementation of accounting information system (Y) are valid. Reliability value for every variable look more than 0.7 as stated limits a measuring instrument used reliabel, so that, it can be said a measuring instrument of statement the questionnaire have had well-reliability if it used. To know the influence of allocation of a plan against the implementation of accounting information system do the calculation regression analysis linear simple. The calculation on using SPSS obtained the regression coefficient and constant value as in Table 1. The regression equation describing influence resource allocation of the accounting information system is:

$$Y = -5.036 + 0.672X$$

The regression coefficient variable of allocation of resources (X) as much as 0.672 indicate the change the implementation of information system accounting (Y) because of the influence of variable allocation of resources a plan against the implementation of accounting information system. A positive sign shows the direction of the relationship that is directly proportional (in line). There is so every hike one variable unit score resource allocation (X) then the implementation of information system of accounting will be up by 0.672 with the assumption that other factors constant (unchanged). So, the higher allocation of resources (X) and the implementation of accounting information system to the higher (good) having positive direction.

The results of the t-hitung for the resource allocation (X) receive is 2.886 with the significance  $p = 0.019$ . The results of the calculation of value statistics test t imply, T-hitung to the independent variable allocation of resources (X) greater than the table ( $t = 2.886 > 2.040$ ) so, the results testing  $H_0$  is rejected. This outcome will also indicated by value significance statistical tests (p-value) for variables allocation of resources (X) of the implementation of information system accounting of 0.019 smaller than the mistake level acceptable to 5%. So, it can be concluded there are significant influence (meaningful) of resource allocation of the accounting information system.

The positive influence is in line and value coefficients has proved a hypothesis that built ( $H_1$ ) where the allocation of resources of its effect on the implementation of accounting information system. O'Brien and Marakas explained that the allocation of resources needed at build an information in this accounting information systems. This is in line with research conducted (Green *et al.*, 2000) said that information system may not exist for providing the appropriate information for allocating resources to decentralized levels (Gorry and Scott, 1971). In his study, that organization must share some common framework among its members if it is to plan and make resources allocation decisions which result in effective use information systems. Then, Ramlah Hussen on his research resources allocation is significantly and positively associated with the information system success. The result of this research also in line with research conducted (Sepahvand and Arefnezhad, 2013) added based on the above arguments, this study suggests that resources allocated to IT projects may have important impacts on IS success.

## CONCLUSION

There is the resource allocation of the implementation of accounting information system. The accounting information system which has not been properly applied in PTHaros Farma is because the resources not maximum yet. Resource allocation so far leaders have 100% can allocate ingeniously resources and precise resources needed have not been fullfiled.

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