

Critical Factors Accounting Information System Success Survey of State-Owned Enterprises (SOE) in Indonesia

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Abstract: This research was conducted by several phenomena that occur on the low quality of accounting information systems in several agencies both government and private agencies much going bad quality information systems. This study aims to determine, the effect on organizational commitment, change management and business processes to the quality of accounting information systems. By using statistical tools PLS SEM, the obtained results of the study. From the results of research and discussion, empirically proved that the state-owned company's commitment to the organization and management of change has an effect on the quality of accounting information systems and impact on quality of information, business processes while not having an effect on the quality of accounting information systems that affect the quality of accounting information.

Key words: The organizational commitment, change management, business process, the quality of accounting, information system, enterprises

INTRODUCTION

The accounting information system is a subsystem of the information system that covers all activities and produce information more (Raval and Wing, 2000; Jones and Rama, 2003). Role of accounting information systems in creating value to improve accuracy and present (up to date) record companies (Mulyani, 2014). The next Susanto (2013a, b) says that the role of accounting information is so high for the organization then the organization becomes dependent on accounting information systems. Kenneth and Laudon (2006) argues that the accounting information system of quality produce quality accounting information. This is confirmed by the results of research Salehi *et al.* (2010), Pirie and Smith (2008), Ponte *et al.* (2000) showed that the accounting information system to improve the quality of accounting information. Reinforced by the results of studies conducted (Manirath and Jing, 2011) which showed that the accounting information system of quality produce quality accounting information. Quality accounting information system can be expressed with attributes that usefulness, economy, reliability, availability, timeliness, customer service, capacity, ease of use, flexibility, tractability, auditability and security (Romney and

Steinbart, 2012). In line with this Urbach and Muller (2012) explains that the measurement of the quality of accounting information system using the access, convenience, customization, the data accuracy, data is currency, ease of learning, ease of use, efficiency, flexibility, integration, interactivity, navigation, reliability, response time, sophistication, system accuracy, the system features and turnaround time. DeLone and McLean (2003) argues that the quality of accounting information system is measured by the adaptability, availability, reliability, response time and usability. In fact, in Indonesia are still many various phenomena/problems in accounting information systems as well as advanced by Hosein and Efisiensi (2011), Karlis (2011), Arjoso (2013), Chazali (2012), Martowardojo (2013), Djalil (2013), Rahmany (2014) and Dahlan (2014) that the quality of accounting information system is still low.

The business process is a procedure (Whitten and Bentley, 2007; Robert, 2008). Susanto (2010) and Mulyani (2016a-c) suggests that the activity or business process that must be done in the company to perform functions such as marketing, sales, storage, shipping and receiving of goods as well as personnel (HR), accounting and production. Activities of companies in the business process can be measured by using the dimensions of the

implementation of business processes is a core business process (the process of selling and purchasing process) and business processes by exploring three additional processes: management of resources, production and financing (Ulric and Richard, 2008).

Business processes can also cause the quality of accounting information systems into a low/no quality (Kenneth and Laudon, 2006; Whitten and Bentley, 2007). There are several phenomena on the implementation of business processes among others stated (Iskan, 2012; Arjoso, 2013; Muqoddas, 2011; Prasajo, 2014; Mardiasmo, 2011; Syafrudin, 2012; KBUMNJ., 2017) that there are still many business process slow and inefficient. Another factor that can affect the success of the accounting information system is the management of change (Olszak and Ziemia, 2012). Along with that Kenneth and Laudon (2006) argues that management changes may affect the accounting information system. Backed by studies conducted by Naveen (2009) showed that the critical success factors of accounting information systems one of which is the management of change. Studies conducted by Ladewi and Mulyani (2015) show that the management changes have an influence on the success of the ERP system (accounting information system applications).

Some of the phenomena associated with management changes and related to the accounting information system in Indonesia as stated by Iskan (2012), Prasajo (2014), Baruna (2015) and Sri (2010) that in Indonesia management the change has not gone well proven with many going on a slow bureaucracy does not have the sensitivity to environmental change.

Whitten and Bentley (2007) says that yang factor influencing the success or failure of an accounting information system is committed to the organization. The same thing addressed by Ulric and Richard (2008) that the commitment of the organization is critical to the success of an accounting information system either new or revision. Studies conducted by Jayasinghe showed that commitment to the organization is a factor that affects the success of accounting information systems. Likewise, a study conducted by Englund and Bucero (2006) says that the organization's commitment to contribute to the implementation of accounting information systems. Ladewi and Mulyani (2015) conducted a similar study with the result that the commitment of management have an influence on the success of the ERP system (accounting information system applications).

Phenomena/problems associated with the commitment to the Indonesia organization is still a lot going on in among others raised by Suprijadi (2010),

Tjahjono (2013) and Abubakar (2012) says that in the financial management of the country there are still weaknesses commitment to the organization.

Problem statement: Based on the background described above and to be able to carry out research effectively, the researchers make a formulation of the problem as a basis for conducting research as follows:

- How much influence on the organization's commitment to the quality of accounting information systems
- How much influence the management of change on the quality of accounting information systems
- How much influence the implementation of business processes to the quality of accounting information systems

Literature review

The organizational commitment: Based on the opinion by Latan (2012), George and Jones (2012) that have been previously described, it can be concluded that the commitment to the organization indicated by a sense of loyalty, trust and involvement of the people in the organization to support the achievement of organizational goals.

To assess the organizational commitment in this study may refer to the dimensions or characteristics proposed by Latan (2012), Baldwin *et al.* (2013), Meyer *et al.* (2002) are:

- Affective commitment (affective commitment), the extent of emotional attachment and loyalty of employees shown in the organization
- Commitment to continuous (continuance commitment), namely the extent to which employees feel wanted to remain in the organization and concerns to get the risk of losing their jobs if leaving the organization
- Commitment normative (normative commitment), namely the extent to which employees feel that the choice to stay in the organization because of strong ethics and culture encourage them to do a good job

Change management: Change management is to plan, realize, implement, manage and stabilize change processes at the level of corporate and personal (Fred, 2011; Waren, 2009). Management of change in this study may refer to the dimensions or characteristics proposed by Ivancevich *et al.* (2011, 2014), Winardi (2013) and Dessler (2011) are:

- The organizational structure (organization structure), namely the extent of the change management activities shown by redesigns work and memperkaa/expand and combine
- People (people) that is the extent of the change management activities as indicated by the updated practice of recruiting and selection; improving training and development
- Technology (technologies), the extent of change management activities that include improvements to equipment and facilities, infrastructure, information technology and automation of work processes

Business process: The business process is a procedure/series of events or activities are coordinated, interconnected to achieve business goals of companies/organizations that can create value for the products and services to customers (Whitten and Bentley, 2007; Robert, 2008; Kenneth and Laudon, 2006; Ulric and Richard, 2008; Gelinas *et al.*, 2004). To measure the business processes in this study may refer to the dimensions or characteristics proposed by Susanto (2013a, b), Kenneth and Laudon (2006), Ulric and Richard (2008) are:

- Sales and marketing (sales and marketing) that is where the implementation of the activities seajuh product introductions on customer sales orders dan.pemrosesan
- Procurement (procurement), namely the extent to which the application of the purchase and payment activity on the vendor/supplier to obtain the goods/raw materials
- Manufacturing and production (manufacturing and production), namely the extent to which membutuhkan conversion of raw materials (other sources) into finished goods available for sale
- Human resources (human resource management), namely the extent to which the implementation of activities prekrutan, remuneration and evaluating the performance of employees
- Accounting and finance (accounting and financial), namely the extent to which the implementation of the current activities of funds and preparation of financial statements

The success of accounting information systems: In a study conducted by DeLone and McLean (2003) term used for the quality of accounting information system is a “success”. The same thing was stated by Pompandejwittaya (2012) also used the term “success” to

describe the successful application of accounting information systems. So is the case with Boockholdt (1999) uses the term “success” to show the success of an accounting information system. While Kenneth and Laudon (2006), Weygandt and Terry (2012) uses the term “effectiveness” to describe a system of quality information.

Accounting information system successful/effective/quality is accounting information system that can generate accounting information quality/in accordance with the wishes of the user (Kenneth and Laudon, 2006; Pompandejwittaya, 2012; Seddon and Kiew, 1996; Boockholdt, 1999; Mulyani, 2014; Susanto, 2013a, b). Success/quality of accounting information systems in this study may refer to the dimensions or characteristics proposed by Weygandt *et al.* (2008), Boockholdt (1999), Urbach and Muller (2012), Alkhalaf *et al.* (2012), Wixom and Todd (2005), Gable *et al.* (2003) are:

- Integration (integration), the extent of linkages/a harmonious relationship between the system with a subsystem and linkages/a harmonious relationship between system components
- Ease of use (easy to use), namely the extent to which the accounting information system can be used with a sense of friendly/familiar and easy to use
- Reliability (reliability), namely the extent to which the accounting information system can process the data accurately and free of errors
- Ease of access (easy to access), namely the extent to which the accounting information system can be accessed anytime and anywhere by using different types of technology (phone, laptop and tablet)

Framework: Of some theoretical concepts put forward by Whitten and Bentley (2007), Ulric and Richard (2008) is supported by research conducted by Englund and Bucero (2006), Naveen (2009), Olszak and Ziemba (2012), Ladewi and Mulyani (2015), Nurhayati and Mulyani (2015). It can be concluded that the commitment to the organization can affect the quality of accounting information systems.

Theory and previous research proposed by Kenneth and Laudon (2006), Liu *et al.* (2011) and previous studies and conducted by Naveen (2009), Awosejo *et al.* (2013), Olszak and Ziemba (2012), Nah *et al.* (2001), Ladewi and Mulyani (2015) shows that change management can affect the quality of accounting information systems.

Of some theoretical concepts put forward by O’Brien and Marakas (2011), Whitten and Bentley (2007),

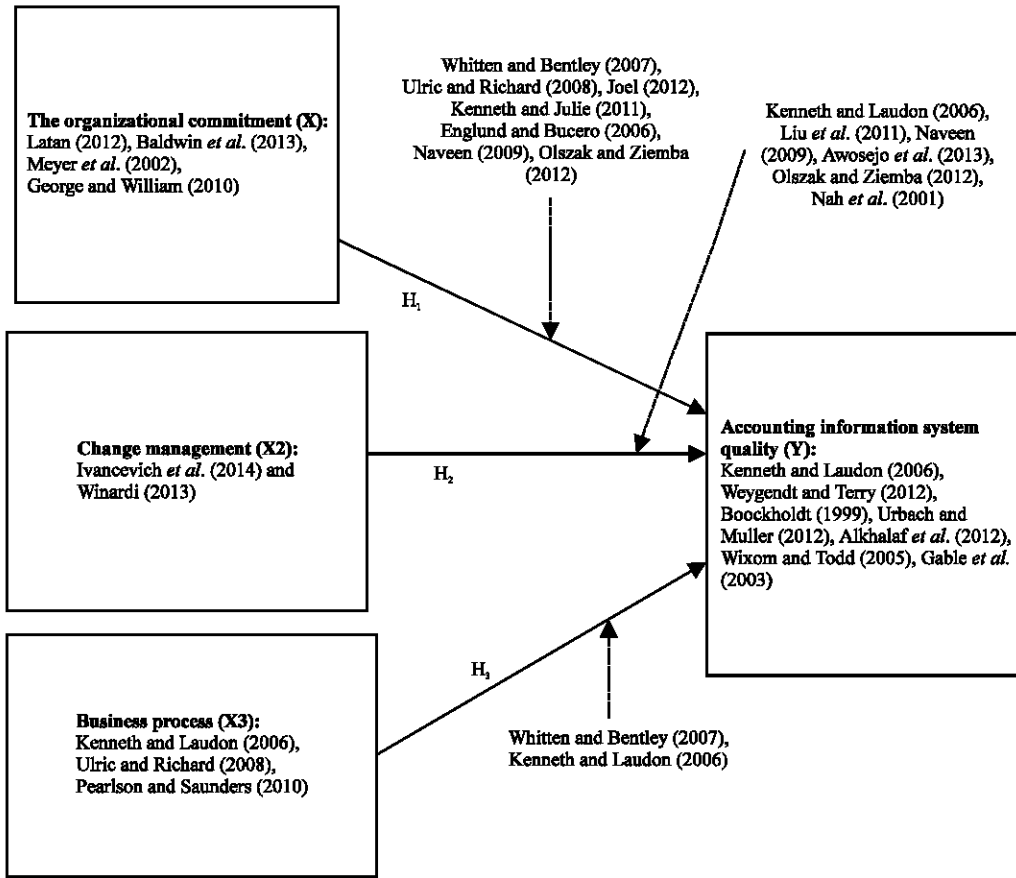


Fig. 1: Framework

Kenneth and Laudon (2006) is supported by research conducted by Nah *et al.* (2001) that the implementation of business processes can affect the quality of accounting information systems. In line with some theoretical concepts and previous studies in this study can be created the framework in Fig. 1.

Hypothesis: According to Zikmun hypothesis is a formal statement of an unproven proposition that is empirically testable. So in this study, the researchers propose the following hypothesis:

- The organizational commitment affects the quality of accounting information systems
- Management of change affecting the quality of accounting information systems
- Business processes affecting the quality of accounting information system

MATERIALS AND METHODS

The methodology used in this study consisted of research object (commitment to the organization, change

management, business process, the quality of accounting information systems and the quality of accounting information). The research method used is survey method and the method that is verification and is the explanation or causality. Operationalization of variables can be used is a commitment to the organization, change management, business process, the quality of accounting information systems and the quality of accounting information. The sampling technique is cluster sampling to determine the minimum sample used as a whole using the power of statistical analysis to take a sample using simple random sampling with a sample of 46 companies. Data collection methods include interviews (interview) through face to face, telephone, computer support and in electronic media. Questionnaire (questionnaire) submitted in person, mailed or electronically, observation (observation) individuals and events with or without videotape or audio recording and data used are primary data. This type of analysis used is descriptive analysis of statistical and analytical verification with an analysis tool used is a statistical tool using PLS SEM. Detailed measurement model in this study as shown in Fig. 2.

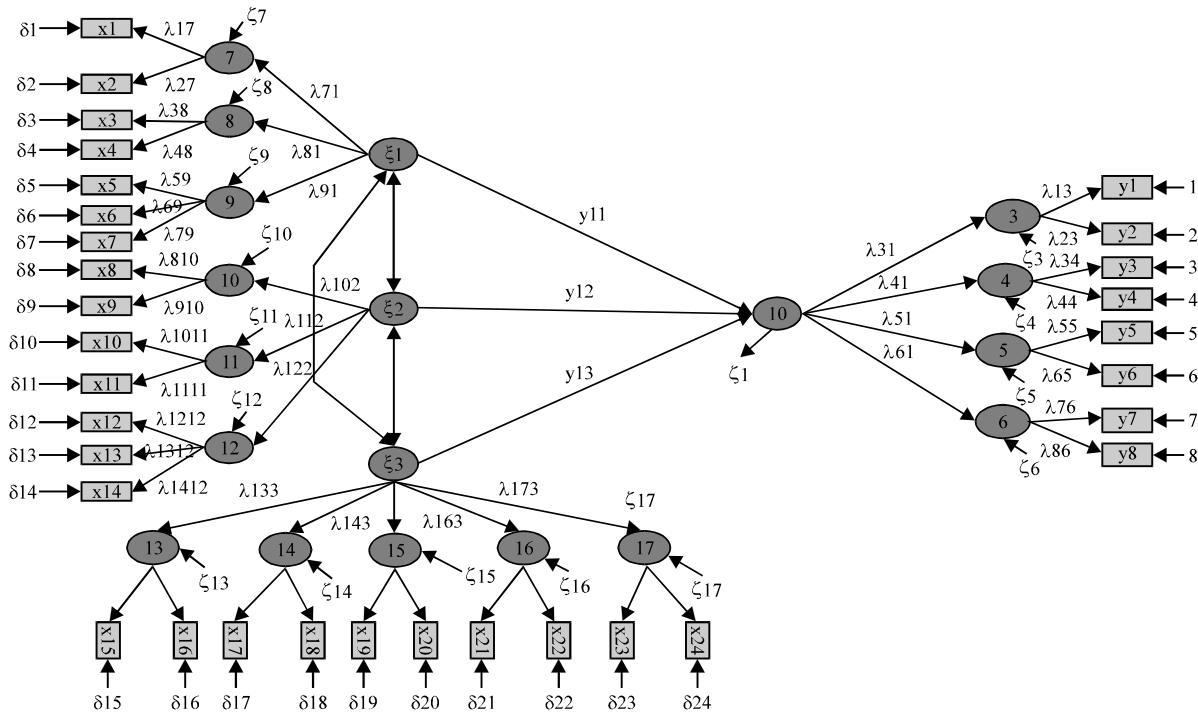


Fig. 2: Complete measurement model

RESULTS AND DISCUSSION

In this study using data analysis method is descriptive analysis and verification. Before testing the hypothesis in the study first tested the validity and reliability. Validity and reliability of test results showed that no indicators are discarded because the validity of convergence and internal consistency reliability of the indicators are good.

Descriptive: Here is the result of the calculation of the average score, standard deviation and relative frequency of each variable. The variables in this study consisted of commitment to the organization, change management, business process, the quality of accounting information systems and the quality of accounting information.

Based on Table 1, the organizational commitment with an average score of 4.1 with the relative frequency 60.9% of respondents gave the answer in rank (4, 5) with very high category. Change management has an average score of 4.0 with very high category while the relative frequency of respondents answer in rank (4, 5). Business process has an average score of 3.4 with a relative frequency of 60.9% of respondents giving answers in rank (3, 4) with high category. The accounting information system quality has an average score of 3.9 with a relative frequency of 65.2% of respondents provide answers in rank (3, 4) with

high category. The accounting information quality has an average score of 3.9 with a relative frequency of 54.3% of respondents providing answers in rank (3, 4) with high category.

Verification: Evaluation of structural models (inner model) is an analysis between the constructs/variables according to this study to determine the effect of commitment to the organization, change management and business processes to the quality of accounting information systems.

Before the first test structural models to test the collinearity to ensure that the results of the data analysis is not affected by multicollinearity condition. Test multicollinearity between latent variables determined by the value of Variance Inflation Factor (VIF). Value Variance Inflation Factor (VIF) latent variables are presented in Table 2 column 9. In column 9 looks that values below 10, it indicates that the structural model (inner model) is not affected by the problems of multicollinearity. In addition, at present also the estimated value, the standard error and t-values for each test in Table 2.

Its influence is positive with strong influence that each score of 0.22 on the organization’s commitment to rise by one standard deviation, the accounting information system of quality score will increase by 0.22

Table 1: Recapitulation average scores of respondents response against research variable

Variabels	Statistic measure		Relative frequency						Criteria
	Mean	SD	(0, 1)	(1, 2)	(2, 3)	(3, 4)	(4, 5)	(5)	
The organizational commitment	4.1	0.3	0.0	0.0	0.0	39.1	60.9	0.0	Very high
Change management	4.0	0.4	0.0	0.0	0.0	52.2	47.8	0.0	Very high
Business process	3.4	0.6	0.0	2.2	21.7	60.9	15.2	0.0	High
Accounting information system quality	3.9	0.5	0.0	0.0	0.0	65.2	34.8	0.0	High

Result of data processing: *SD: Standard Deviation

Table 2: Structural model evaluation

Variabels		The coefficient of influence							
Exogenous	Endogenous	Estimated (O)	Standar error (STDEV)	Statistics-t ((O/STDEV))	p-values	Significance	VIF	Kolinieritas	R ²
OC	KSLA	0.22	0.15	1.49	0.07	Significant	1.72	Non-kolinier	0.55
CM	KSLA	0.57	0.15	3.88	0.00	Significant	1.80	Non-kolinier	
BP	KSLA	0.03	0.13	0.23	0.41	Non-sign	1.06	Non-kolinier	

Result of data processing

standard deviation. It can be concluded statistically that there is an influence on the organization's commitment to the quality of accounting information systems. Theoretically commitment to the organization have an influence on the quality of accounting information systems. Its influence is positive with strong influence score of 0.57 which is any change management increased by one standard deviation, the accounting information system of quality score will go up by 0.57 standard deviation. The conclusion was statistically is the management of change affecting the quality of accounting information systems. Theoretically management changes have an influence on the quality of accounting information systems. The business processes have a weak influence amounted to 0.030. It can be concluded statistically that there is no influence of business processes to the quality of accounting information systems. Theoretically business processes have an influence on the quality of accounting information systems.

CONCLUSION

Based on the phenomenon, the formulation of the problem, hypothesis and the research results, it can be concluded: commitment to the organization affects the quality of accounting information systems. Accounting information system has not been fully qualified for commitment of the people involved and involved in the organization (affective commitment, continuous commitment and normative commitment) to operationalize the application of accounting information system has not been implemented optimally.

Management of change affecting the quality of accounting information systems. Accounting information system has not been fully qualified for the implementation

of change management (organizational structure, people and technology) to operationalize the application of accounting information system has not been implemented optimally.

In theory, business processes affecting the quality of accounting information systems. But, the results of this research business process does not affect the quality of accounting information system. Accounting information system has not been fully qualified for pemerapan business processes to operationalize the application of accounting information system has not been implemented optimally.

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