

## **“Influence of User’s Competence Towards the Quality of Management Accounting Information System in University Widyatama”**

<sup>1</sup>Irene Sukma Lestari Barus, <sup>1</sup>Ratna Komala Putri and <sup>2</sup>Rike Setiawati

<sup>1</sup>Widyatama University, Bandung, Indonesia

<sup>2</sup>Jambi University, Jambi, Indonesia

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**Abstract:** This is an explanatory research where the indicator is a synthesis of the merger of several other theories. The indicators used were: the level of understanding of the field owned; knowledge, skills, abilities and social rules were needed to perform an activity; experience; expertise; works management’s ability to manage the job from the beginning until its completion; character and self-concept. The purpose of this study was to analyze the effect of the users competence towards the quality of management accounting information system. The population in this study were all staff of Widyatama University. The sampling technique was based on random and purposive sampling to define specific criteria in sampling (Sugiyono), i.e., the status as permanent employees of Widyatama University. Total population in this study were 118 respondents with an error rate  $\alpha$  5%. The result sample is 67 respondents. The data used was primary data where the data collection was done by using a questionnaire with questions such as paper forms using ordinal scale. Measurement model data used in this research was the analysis of simple regression by using IBM SPSS 19.0. Users competence had a positive and significant relationship to the quality of accounting information system management using a significance level of  $\alpha = 5\%$ . The following equation can be obtained:  $Y = 11.007 + 0.845X$ . The value of the correlation between variables competency users with quality management accounting information system amounted to 82.5% categorized as very strong.  $R^2$  worth 68.10 contributed 0.681 ( $0.6 \times 1100 = 68.10\%$ ), accounting for 68.10% of the performance while the rest of 31.9% was explained by other variables outside the model. The results is a positive relationship between user competence and quality management accounting information system.

**Key words:** User competence, quality of management, accounting information, systems, competence

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### **INTRODUCTION**

Living in the era of globalization one must have a set of special skills to be able to adapt to changes that continue to occur and there are no exceptions for the people of Indonesia. Therefore, education is important for Indonesia to help grow and develop its economic and social factors. Through education hopefully, Indonesia can produce quality human resources. But what happen was that the universities in Indonesia have not been able to be in the first 20th position as the best university in Asia none of them has been able to be in 100th position as the best university in the (<http://www.kopertis12.or.id/2016>). In October 10, 2015 there were 239 campuses deactivated by the directorate general of higher education from academic, polytechnic, college to university levels. These non-active were due to the occurrence of multiple violations committed by the academic, polytechnics, colleges and universities, among others: academic reports problems, the problems of lecturer/student ratio, issues of

violation of legislation such as PDD/ODL without permission (remote classroom), unlicensed Implementation of Saturday-Sunday classes in universities, total students over quota (health/medical program/etc.), false diploma/fake degree, dispute issue/internal conflicts, student cases, lecturers cases (e.g., lecturers with dual status), Transfer of students without the permission of Kopertis. There are long distance learning where the number of the ratio of lecturers are not comparable and providing Saturday-Sunday classes that showed the inability of institutions in managing their financial transactions to overcome this phenomenon, a university is expected to make a system that can integrate and control the data available for each unit of activity that is happening within the organization. Widyatama University is one of the favorite best private universities in Bandung. Widyatama University as an extension of the mandate of the Government of the Republic of Indonesia to achieve the objectives in the intellectual life of the Nation State

(Constitution 45). Of course these are supported by all sectors of the academic community ranging from employees, students, faculty, department head, dean, vice-rector, rector up to the Foundation. But what happened at the University Widyatama is to hold 2 activities at the same time, information about the procurement meeting unequal to the parties concerned and academic information system (SIAK) sometimes impaired and therefore can not enter the presence status of students and the others. Such conditions would almost the activities undertaken by the academic for example or other related parts as a result of it.

The function of all the role of the academic community like the food chain at the plant where all activities have dependencies to one another other during the learning and teaching process. The connection of each section can work in harmony and integrated based on financial data provided to generate financial information directed towards the interests of the management organization (Azhar, 2013) or the so-called management accounting information systems. In an effort to harmonize and integrate the system user requires competence of such information. Information is useless without the people who have the expertise to build and maintain the information systems (Laudon and Laudon, 2009, 2014). Therefore, they need a competent human resources to produce a quality financial statements. According to Azhar (2013), a system is a collection or group of sub-systems/parts/components of any physical and non physical that are interconnected with one another and work together in harmony to achieve a certain goal.

Mulyani (2016a, b), said that a set of sub-systems, components or elements that work together with a common goal to produce output that is predetermined. Romney and Steinbart (2012) said a series of 2 or more components that are interrelated and interact to achieve a goal. Thus, in a system there is data to be processed from the business done. It may require a system to be able to integrate and can control the data available for each unit of the activities that occur in the institution. Information is defined as a collection of facts, organized and processed so as to have value added (Stair and Reynolds, 2011). According to Romney and Steinbart (2012) information is said to have quality when they have characteristics or dimensions as relevant, reliable, complete, timely, understandable, verifiable and accessible. Quality information will improve the quality of the managers understanding in viewing changes that occur both inside and outside the organization that will quickly and accurately respond to changes that arise (Azhar, 2013; Kurniawati and MeilianaIntani, 2016;

Ilias *et al.*, 2015). Yukl (2010), states that the main competence is the knowledge and ability to perform certain activities. The main competence usually consists of a combination of technical expertise and application skills. Bernardin (2010) also defines competence as a collection of knowledge, skills or abilities. Complementing the previous opinion, Dessler (2011) defines competence as the knowledge, skills or behaviors that are applied to produce a better performance. Campanale *et al.* (2010) explained that the competence and capabilities of the managers contribute to the development of management accounting information systems and the application of management accounting information systems. Results of other studies indicate that the technical competence of human resources are factors that affect the successful implementation of ERP System (Madapusi and Ortiz, 2014). Based on the phenomenon and the results of previous research we make the title.

#### **“Influence of user’s competence towards the quality of management accounting information system (University Widyatama)”**

**Formulation of the problem:** Formulation of the problem in this research is: “How much influence the competence of users on the quality of accounting information system management (University Widyatama)”.

**Research purposes:** The purpose of this study is: “To determine the effect on the quality of the competence of management accounting information system (University Widyatama)”.

#### **Benefits of the research**

**The expected benefits of this research are researcher:** As an input for writers to add their knowledge and open the horizons in the field of information systems, especially accounting and management information systems. In addition, in this study the novelty theory by dimensional indicator variable that is used for variables x and y variables.

**Government:** As a means of monitoring of the implementation of the learning system whether it has been running well or not. It can be seen also on the amount of labor that can absorb job seekers.

**For students:** As an input to make an assessment and take a decision to study in an educational institution.

**For institutions:** Monitoring tools in improving the quality pf performance of the academic community.

**Literature review:**

**Users competence:** The information system is useless without the people who have the expertise to build and maintain the information systems (Laudon and Laudon, 2009, 2014). Roviyantie (2011) states that the financial report is a product produced by the fields or disciplines of accounting. Therefore, it needs competent human resources to produce a quality financial statements. So as in government entity, to produce the financial statements required qualified human resources who understand and are competent in government accounting, financial, organizational as well as the state of government. Therefore, a company should hire competent employees with knowledge, experience, training and expertise sufficient to permit control of accounting information systems (Romney and Steinbart, 2012, 2015). McShane and Glinow (2010) that “competencies are the skills, knowledge, aptitudes and other personal characteristics that lead to superior performance” (competency as an outstanding characteristic for a person and indicate ways of behaving or thinking in all circumstances and continues over a long period of time). Yukl (2010), states that the main competence is knowledge and ability to perform certain activities. The main competence usually consists of a combination of technical expertise and application skills.

While Mejia *et al.* (2010) states that: competency as characteristics associated with successful performance (characteristics associated with the competency as a successful performance). In line with the opinions mentioned above, Moeller (2011) states that competence demonstrates knowledge and skills necessary to undertake certain activities. Likewise with Stewart and Brown (2011) states that competence demonstrates knowledge, skills and abilities necessary to perform an activity. Furthermore, Bernardin (2010) also defines competence as a collection of knowledge, skills or abilities. Complementing the previous opinion, Dessler (2011) defines competence as the knowledge, skills or behaviors that are applied to produce a better performance. Mejia *et al.* (2010) argues that competence is related to the characteristics of a good performance (“a characteristics associated with successful performance”). In line with those opinions, Noe (2005) argues that competency refers to the capability of a person that makes she or he, the employee to be able to generate success through the achievement of an outcome or completion of tasks (“a competency refers to an area of personal capability that enables employees to successfully perform reviews their jobs by achieving outcomes or accomplishing tasks”).

Jamwal and Singh (2011) defines competence as a routine to show their efficiency in an organization to change inputs into outputs (“socially complex routines that Determine the efficiency with roomates organization transform inputs into outputs. MIS competencies are the routines within the MIS department that enable it to deliver IT services to the organization”). Furthermore, Bernardin (2010) states that competence is a particular characteristic of a person who produces the performance of effective or superior performance on the job or even a combination of knowledge, skills and behaviors that have an impact on the jobs or responsibilities in accordance with the standards of good (“an underlying characteristics of a person the which results in effective and/or superior performance on the job or as a cluster of related knowledge, skills and attitudes that Affects a major part of one’s job (role or responsibility) that correlates with performance on the job and that can be measured against well-accepted standards”). Dimensions used to measure the competence according to Lustig and Koester (2010) is knowledge (knowledge), motivation and skills (skills). According to Mejia *et al.* (2010) competence consists of:

- Knowledge (knowledge) is the ability to organize information that is applied to the completion of the work (achievement of the performance)
- Expertise (skills) and the capability that is competent to perform the psychomotor action, verbal or manipulation of data
- Works management is the ability to organize work from beginning to completion
- Characters are/certain characteristics inherent in a person in accordance with its properties
- Commitment is the ability to remain loyal to the organization and follow the rules

Meanwhile, according to Marshall the level of competence consists of: skills are things that can be done well by someone; knowledge is what one knows about a specific topic and Social role is the impression that is displayed by a person in public, according to the representation of what is important or what is not. According to Dubois and Rothwell (2004), to measure the competencies can be used the following characteristics: “knowledge (knowledge), skills (skills), aspects of self-image (self-image), social motives (social motives), traits (character), thought patterns (mindset), mind-sets (frame of mind) and ways of thinking (perspective/viewpoint), feeling (feeling) and acting (action). “Further, according to Hsieh *et al.* (2012), competence can be measured from: conceptual capacity,

behavior and knowledge/skills, according to the iceberg model, knowledge and skills were visible and appeared at the top of the iceberg. They were relatively easily developed and improved through education and job training. On the other hand, motives and traits appeared at the base of the Iceberg because both were more likely to be hidden and comprised the innermost part of an individual's personality. Therefore, they were more difficult to develop and reform through school education and job training. Based on the opinion by Hsieh *et al.* (2012) competence can be measured from the conceptual ability, behavior, knowledge/skills while the motives and character are hidden within oneself and more difficult to develop. The opinion was reinforced by Dubois and Rothwell (2004). Zikmund *et al.* (2010) argues that knowledge is a combination of previous experience, viewpoints and the data are then formed organizational memory ("a blend of previous experience, insight and the data that forms organizational memory"). Skill is defined by Benardin (2010) as a form of competency to create action or learning and manipulation of data, people or certain things ("a competence to perform a learned, psychomotor act and may include a manual, verbal or mental manipulative of the data, people or things"). Knowledge in detail defined by Benardin (2010) as: information is organized, usually in the form of factual or procedures applied in the achievement of performance ("an organized body of information, usually of a factual or procedural nature applied Directly to the performance of a function"). Moeller (2011), Stewart and Brown (2011) Motif character and self-concept within the competence of individuals who are "intent" are pushing to use the knowledge and skills possessed. Competence fostered by motive, character, self-concepts, knowledge and skills, the competencies influence the behavior and therefore affect performance (Spencer and Spencer, 1993). Based on our synthesis, the further indicators of each dimension of user competence in this research are as follows.

The level of understanding of the field owned (Roviyantie, 2011; Lustig and Koester, 2010; Mejia *et al.*, 2010); knowledge, skills, abilities and social rules are needed to perform an activity (Stewart and Brown, 2011; Bernardin, 2010), Experiences (Zikmund *et al.*, 2010; Romney and Steinbart, 2012; Laudon and Laudon, 2009; Lustig and Koester, 2010; Mejia *et al.*, 2010; Benardin, 2010), expertise (Lustig and Koester, 2010; Mejia *et al.*, 2010; Zikmund *et al.*, 2010; Romney and Steinbart, 2012; Laudon and Laudon, 2009; Lustig and Koester, 2010; Mejia *et al.*, 2010; Benardin, 2010; Spencer and Spencer, 1993; Yukl, 2010; Moeller, 2011; Stewart and Brown, 2011; Bernardin, 2010), works management ability to organize work from beginning to completion (Noe, 2010;

Mejia *et al.*, 2010), character and self-concept (Dubois and Rothwell, 2004; Lustig and Koester, 2010; Mejia *et al.*, 2010; Hsieh *et al.*, 2012; Moeller, 2011; Stewart and Brown, 2011; Spencer and Spencer, 1993).

**Information system of management accounting:**

Information systems of accounting management, according to Azhar (2013) is an information system used by a company in which include financial and non-financial information. Furthermore, Azhar (2013) describes the grouping of information systems of accounting management as follows:

- Scorekeeping which contains information describing the activities of the past are presented in the form of financial statements
- Attention direction which contain information that can attract users information such as a report variant that describes the performance of the supposed irregularities
- Decision making which contains information relating to the future as forecasting that includes annual plans, strategic plans and alternative decisions

The role of information is so high for the organization, so the organization depends on information systems and they treat information as a valuable resource. Thus, the information systems of accounting management should provide information to meet the needs of management so that management can make better planning in controlling operations (Azhar, 2013). Azhar (2013) says that the information system of management accounting is an integration of various components/subsystems in harmony to process data into management accounting information.

Stair and Reynolds (2011) says that the quality of the information system can be measured by dimensions: "flexible, efficient, accessible and timely". DeLone and McLean (1992) suggests that the quality of information systems can be measured by dimensions: ease-of-use, functionality, reliability, flexibility, quality of data, portability, integration and importance. To measure the success of the application of management accounting information system can use the D and M model provides six dimensions of success factors (Petter *et al.*, 2008).

**System quality:** The desirable characteristics of an information system. For example, ease of use, system flexibility, system reliability and ease of learning as well as system features of intuitiveness sophistication, flexibility and response times.

**Information quality:** The desirable characteristics of the system outputs: that is management reports and web pages. For example: relevance, understandability, accuracy, conciseness, completeness, understandability, currency, timeliness and usability.

**Service quality:** The quality of the support that system users receive from the IS Department and IT support personnel. For example, responsiveness, accuracy, reliability, technical competence and empathy of the personnel staff. Servqual, adapted from the field of marketing, is a popular instrument for measuring IS service quality.

**System use:** The degree and manner in which staff and customers utilize the capabilities of an information system. For example, amount of use, frequency of use, nature of use, appropriateness of use, extent of use and purpose of use.

**User satisfaction:** Level of satisfaction with reports, web sites and support services. For example, the most widely used multi-attribute instrument for measuring user information satisfaction can be found in Ives.

**Net benefits:** The extent to which IS are contributing to the success of individuals, groups, organizations, industries and nations. For example, improved decision making, improved productivity, increased sales, cost reductions, improved profits, market efficiency, consumer welfare, creation of jobs and economic development.

Heidmann (2008) states that: “the five system quality of management accounting information systems dimensions: management accounting information systems dimensions: integration, measures the degree to which a system facilitates the combination of information from various sources to support business decisions; flexibility, measures the degree to which a system can adapt to a variety of user needs and to managers to areas covered by the system; accessibility, measures the degree to which a system and the information it contains can be accessed with relatively low effort; formalization, measures the degree to which a system contains rules or procedures and Media richness, measures the degree to which a system uses channels that enable a high level of personal interaction.

Based on our syntheses, the further indicators of each dimension of quality management accounting information system in this research are as follows: integration, consisting of: the integration of the system components in harmony to process the data (Heidmann, 2008; Azhar, 2013). The integration of the sub-components in a

harmonious system to process the data (Azhar, 2013); the integration of various reception system between departments with IT users in private (Petter *et al.*, 2008); flexibility is composed of: being able to customize the user’s needs (Heidmann, 2008; Petter *et al.*, 2008); ability to adapt to environmental changes (Heidmann, 2008; Petter *et al.*, 2008); dan ability to respond quickly to the quality of the system used.

Accessibility consists of: easily accessible (Heidmann, 2008; Stair and Reynolds, 2011; Petter *et al.*, 2008); accessible with the development of information technology (Heidmann, 2008; Stair and Reynolds, 2011); dan accessible in a timely manner (Petter *et al.*, 2008); media richness consists of: using multiple channel/channels that facilitate communication (Heidmann, 2008); dan facilitating the interaction between parts (Heidmann, 2008); easy of use consists of: the ease of use of information systems as a means of communication when on the move (Petter *et al.*, 2008); dan ease of access to menu items or icons available in the system information provided (Petter *et al.*, 2008).

**Previous research:** The results of the study said that the information system is useless without the people who have the expertise to build and maintain the information systems (Laudon and Laudon, 2009). Campanale *et al.* (2010) explained that the competence and capabilities of the managers contribute to the development of management accounting information systems and the application of management accounting information systems. Results of other studies indicate that the technical competence of human resources are factors that affect the successful implementation of ERP system (Madapusi and Ortiz, 2014).

**Hypothesis development:** Based on the theoretical and results of previous research and the framework that has been put forward then the hypothesis that will be tested for the accuracy is as follows:

- $H_0$ : Competence users do not affect the quality of information system of management accounting
- $H_1$ : User competence effect on quality of information system of management accounting

## MATERIALS AND METHODS

### Research model

**Data collection procedures:** The population in this study were all the faculty and staff of Widyatama University. The sampling technique was based on random and purposive sampling to define specific criteria in sampling

(Sugiyono, 2008, 2013), i.e., the status as permanent employees of Widyatama University. Total population in this study were 118 respondents with an error rate  $\alpha$  5%. We used slovin equation for measuring the samples, the result is 87 respondents with slovin metode. We have 67 respondents from 87 respondents. While 67 respondents u and used as samples by using IBM SPSS Version 19.0.

**Definition operationalization variable:** This research using independent and dependent variable. Independent variable in this research is user competence and dependent variable using quality of accounting information systems management.

**Independent variable:** An independent variable in this study is the competence of the user described by all six (6) dimensions which were the synthesis of several expert opinions, i.e., the level of understanding of the areas studie; the knowledge, skills, abilities and social rules needed to perform the activities; experience; expertise; works management. The capabilities to arrange work from the beginning to the completion and character and concept of self.

**Dependent variables:** The dependent variable in this study was the quality of management accounting information system that were described by all five dimensions which were the synthesis of several experts opinionasm, i.e., Yhe integration flexibility, accessibility, media richness and easy to use. Cardinal scale is used in this study.

**Operationalization variable:** This research using questioner with ordinal scale which fifteen question for x dan Y variable. We can explain dimension x and y variable in this research, i.e.

**X (variable) as competence users:** The dimension x variabel, i.e., the level of understanding sector held (Roviyantie 2011; Lustig and Koester, 2010; Mejia *et al.*, 2010) with indicator is the ability to execute the job, works according to instructions, carry out work in accordance with the job description. Knowledge, skills, abilities and social rules are needed to perform an activity (Stewart and Brown, 2011; Bernardin, 2010) with indicator is carry out the work without any coercion, found the idea to carry out the duties and responsibilities, carry out the work in a way that is better work was carried out according to the procedure, neat and quality when work is supported by training and professional certification related to the job.

Experiences (Zikmund *et al.*, 2010; Romney and Steinbart, 2012; Laudon and Laudon, 2009; Lustig and Koester, 2010; Mejia *et al.*, 2010; Benardin, 2010) with indicator is requires a lot of work instructions and looking for the latest information about the duties and responsibilities of the job.

Expertise (Lustig and Koester, 2010; Mejia *et al.*, 2010; Zikmund *et al.*, 2010; Romney and Steinbart, 2012; Laudon and Laudon, 2009; Lustig and Koester, 2010; Mejia *et al.*, 2010; Benardin, 2010; Spencer and Spencer, 1993; Yukl, 2010; Moeller, 2011; Stewart and Brown, 2011; Bernardin, 2010) with indicator is understand the duties and responsibilities given by the leadership of the working unit and involving colleagues orsubordinates at work.

Works managementability to organize work from beginning to completion (Noe, 2010; Mejia *et al.*, 2010) with indicator is working together with colleagues or subordinates to achieve goals and solve existing problems and provide a way out.

Character and self-concept (Dubois and Rothwell, 2004, Lustig and Koester, 2010; Mejia, 2010; Hsieh *et al.*, 2012; Moeller, 2011; Stewart and Brown, 2011; Spencer and Spencer, 1993) with indicator is completion of work can lead colleagues to achieve goals.

**Y (variable) as quality of accounting information systems management:** The dimension y variabel, i.e., integration (Heidmann, 2008; Azhar, 2013; Pette *et al.*, 2008) with indicator is management accounting information system used already integrated/connected either hardware and software and network /units respectively and management accounting information system used on each of the components (hardware, software, brain ware, database) at work work in harmony.

Flexibility with indicator is management accounting information system able to customize the user's needs (Heidmann, 2008; Petter *et al.*, 2008); management accounting information system able to adapt to a changing environment (Heidmann, 2008; Petter *et al.*, 2008) and management accounting information system able to respond quickly to the quality of the system used (Petter *et al.*, 2008).

Accessibility (Heidmann, 2008, Stair and Reynolds, 2011; Petter *et al.*, 2008) with indicator is management accounting information system (computer program) that respondents use can constantly adapt to the changing circumstances that occur; management accounting information system (computer program) that respondents use, ease respondents in accessing the required data;

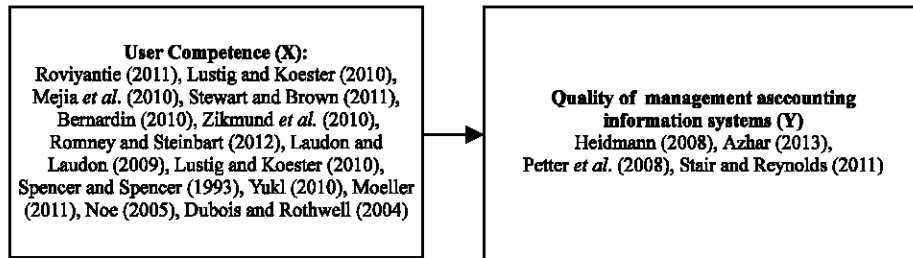


Fig. 1: Research model

management accounting information system with the development of information technology, respondents find it easy to operate/access system supporting application of management accounting information system (computer program) and management accounting information system (computer program) that respondents use at the university have to follow and contains rules or procedures.

Media richness (Heidmann, 2008) with indicator is management accounting information system that respondents use has canals/channels adequate communication features to ease relations interaction between part in running the management process; management accounting information system (computer program) that respondents execute able to respond to the needs of the father/mother of information associated with the completion of the work; management accounting information system (computer programs) used can always finish the job respondents in universities and management accounting information system (computer program) can encapsulate in a form of a report describing totally financial and non-financial activities.

Easy of use (Petter et al., 2008) with indicator is management accounting information system (computer program) that run capable of producing output that is free of errors/mistakes minimal (reliable) and management accounting information system supplied easy to use when operationalizing.

**Research model:** Based on the background and the formulation of the problem schematically the conceptual research model in this study described as follows Fig. 1.

**Data analysis methods**

**Simple regression analysis:** Simple linear regression analysis is a linear relationship between the independent variable (X) and the dependent variable (Y). This analysis is to determine the direction of the relationship between independent variables and the dependent variable whether positive or negative and to predict the value of the dependent variable when the independent variables increased or decreased. The data used usually in an ordinal scale. Analysis of the

data in this study is using a simple regression analysis. The model equations in this study are as follows:

$$Y = a + e + \beta_1 X_1$$

Where:

- Y = Quality information system of management accounting
- a = Constant
- b = Regression coefficient (value increased or decreased)
- X = Competence users

The coefficient of determination was essentially measure how far the ability of the model to explain variations in the dependent variable. The coefficient of determination is between zero and one. Value (R<sup>2</sup>) is small means that the ability of the independent variables in explaining the variation is very limited dependent variable. A value close to the mean variable-independent variabel provide almost all the information needed to predict the variation of the dependent variable.

**Hypothesis testing:** This researching using test F and t-statistics to answer hypothesis. Using test F which aims to determine how far the independent variables together (simultaneously) can be influenced by the dependent variable with hypotheses tested are:

- H<sub>0</sub>: β = 0; means there is no significant influence of independent variables on the dependent variable
- H<sub>1</sub>: β ≠ 0; means that there is a significant influence of independent variable on the dependent variable

And using t-statistics as basically show how far the influence of the independent explanatory variables individually or in explaining the variation of the dependent variable. Observation hypothesis (H<sub>0</sub>) to be tested is whether a parameter (bi) is equal to zero or:

- H<sub>0</sub>: bi = 0; means no significant influence of independent variable on the dependent variable
- H<sub>a</sub>: bi ≠ 0; means have significant influence of independent variable on the dependent variable

**RESULTS AND DISCUSSION**

**Data analysis**

**Test data analysis:** Steps of data analysis to address the identification problems in this study is the test data analysis, among others.

**Validity test instruments:** R with 2 sides tables test with the amount of data is 0.244. Because  $r = 0.900$  is greater than the value of table  $r = 0.244$ , it can be concluded that these items used question in this research are realible.

**The reliability test instrument:** Test reliability measure is a questionnaire that has indicators of variables or constructs. Questionnaires declared reliable if someone answers remain consistent with the statement from time to time (Ghozali, 2009). According Ghozali (2011), a construct or variable is said realible if giving Cronbach alpha  $> 0.60$ . Cronbach's alpha reability statistics X variable in this research is 0.933 and Cronbach's alpha reability statistics Y variable in this research is 0.925.

**Symple regression analysis:** This research used simple regression analyzed with result is Table 1, the value of the correlation between variables competency users with quality management accounting information system amounted to 82.5% categorized as very strong.  $R^2$  worth 68.10 contributed 0.681 ( $0.6 \times 1100 = 68.10\%$ ), accounting for 68.10% of the performance while the rest of 31.9% is explained by other variables outside the model. The larger the value of  $R^2$  means the greater the contribution of variable x and variable Y can explain it. In this study the X variables categorized as a strong variable to explain the Y variable. Based on the results obtained, can be obtained by the following equation:

$$Y = 11.007 + 0.845X$$

That is an increase of 1 point will cause user competence quality management accounting information systems rose by 0.845 if other variables held constant. There is a positive relationship between the variables X and Y.

**Hypothesis testing:** To answer hypothesis this research, we can used test F and t-test. The result of test t describe in Table 2.

**Test F:** Based on the results obtained by the following equation:

$$Y = 11.007 + 0.845X$$

Tabel 1: Model summary

Model	R	R <sup>2</sup>	Adjusted R <sup>2</sup>	SE of the estimate
1	0.825 <sup>a</sup>	0.681	0.676	4.082

Tabel 2: ANOVA<sup>b</sup>

Model	Sum of squares	df	Mean square	F-value	Sig.
Regression	2310.844	1	2310.844	138.704	0.000 <sup>a</sup>
Residual	1082.917	65	16.660		
Total	3393.761	66			

<sup>a</sup>Predictors: (constant), VAR00001; <sup>b</sup>Dependent variable: VAR00002

Tabel 3: Coefficients<sup>a</sup>

Model	Unstandardized		Standardized		Sig.
	coefficients (B)	SE	coefficients (β)	t-values	
Constant	11.007	4.438	-	2.480	0.016
VAR00001	0.845	0.072	0.825	11.777	0.000

<sup>a</sup>Dependent Variable: VAR00002

The increase of 1 point will cause user competence quality management accounting information systems rose by 0.845 if other variables held constant. There was a positive relationship between the variables X and Y.

**Test t:** The result of test t describe in following Table 3:  $t\text{-table} = df = n - 1 = 66 = 2.003$ . Where the results of this study indicate that t calculate (2.480) is greater than t- table (2.003). In addition the level of significance of the variables X 0.000 which is  $< 0.05$ . It can be said there is a significant relationship competence variable conduction users with quality management accounting information system.

The conclusion that can be drawn from this study include: the value of the correlation between variables competency users with quality management accounting information system amounted to 82.5% categorized as very strong.  $R^2$  worth 68.10 contributed 0.681 ( $0.6 \times 1100 = 68.10\%$ ), accounting for 68.10% of the performance while the rest of 31.9% is explained by other variables outside the model. The larger the value of  $R^2$  means the greater the contribution of variable x variable Y can explain it. In this study the variables user competency categorized strong variable to explain the variable quality of management accounting information systems. Social role, feeling, action or other independent variables are not examined in this study but the effect on the variable independent while efficient, functionality, reliability, the data quality, user satisfaction and other variables not examined in this study but the effect on the variable dependent. Based on the results obtained, can be obtained by the following equation:

$$Y = 11.007 + 0.845X$$

That is an increase of 1 point will cause user competence will give effect quality management accounting information systems increase by 0.845 if other



variables held constant. There is a positive relationship between the variables user competence and quality management accounting information systems F table (0.95; 1; 67-1-1) = 3.99. Where the results of this study indicate that F count (138.704) greater than F table (3.99). In addition the level of significance of F count <0.05 which indicates a significant relationship. So, the regression model can be used to predict the quality variables of accounting information systems management.

T-table = dk = n -1 = 66 = 2.003. Where the results of this study indicate that t calculate (2.480) is greater than t table (2.003). In addition the level of significance of the variables X 0.000 which is <0.05. It can be said there is a significant relationship competence variable conduction users with quality management accounting information system.

### CONCLUSION

Advice can be given of this study include: the entire academic community are given training in improving the ability to use the system management accounting information used in Widyatama University while the University of Widyatama is continuously updating the accounting information system management based on regulatory changes in the standard operating procedures and adjust with the times through the information system used at the University of Widyatama.

The entire Widyatama University academic community should be involved in responding to the policy changes made. The method of delivery of messages of the meeting or the training invitations should be socialized in addition to sending an email, stick one to each room or through the mail that is placed on each table of Widyatama University academic community. Become study materials for advanced researchers or other researchers as well as the researchers themselves to develop the indicators and the variables that have not been used in this study.

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