

## Effect of Organizational Commitment on the Quality of Accounting Information Systems and their Impact on the Quality of Accounting Information

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**Abstract:** This study was conducted to determine the effect on the organization's commitment to quality is accounting information system and its impact on the quality of accounting information, the unit of analysis in the company of State-Owned Enterprises (SOEs). According to analysis using statistical analysis with SPSS AMOS, it was found that there are significant commitment to the organization's commitment to quality is accounting information system. Furthermore, there is also the influence of the quality system information accounting information system to quality'.

**Key words:** Organizational commitment, quality AIS, IA quality, organization, effect, SOEs

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### INTRODUCTION

Today is the era of information (Wilkinson *et al.*, 2000; Baltzan and Phillips, 2014), so that, the company treats information as a resource that is very valuable to the success of the company (Wilkinson *et al.*, 2000). In line with this, Stair and Reynolds (2010) say that, information is one of the organization's resources are the most valuable. Information is data that is processed, meaningful for use by users of information (McLeod and Schell, 2007; Susanto, 2013; Stair and Reynolds, 2010; Kenneth and Laudon, 2012; Ulric and Richard Jr., 2008; Mulyani, 2016a-c).

Stair and Reynolds (2010) adds that if the information is not qualified, then the management can not make decisions. Furthermore, Susanto (2013) say that the quality of information that does not want to jeopardize an understanding of the information and the decisions are not in accordance with it should be. While Baltzan and Phillips (2014) says that if the information is not qualified, then management can make the wrong decision.

The information is required by many companies is the accounting information (Wilkinson *et al.*, 2000). According to Harrison *et al.* (2013), accounting information is the business documents used to report the results of the company's activities to different groups of users including managers, investors, creditors and government. Wilkinson *et al.* (2000) describe the accounting information is the output of accounting information systems and service-oriented financial information.

McLeod and Schell (2007) explain that the accounting information quality criteria are marked by relevancy, accuracy, timeliness and completeness. The same thing was stated by Wilkinson *et al.* (2000), that the accounting information quality and useful is the accounting information relevance, accuracy, timeliness, conciseness, clarity, quantifiability and consistency. Furthermore, Stair and Reynolds (2010) say that, the quality of accounting information, if the information has a characteristic that is accessible, accurate, complete, economical, flexible, relevant, reliable, secure, simple, timely and verifiable. Correspondingly, O'Brien and Marakas (2011) argue there are three dimensions of quality accounting information that is time, content and form.

In particular the problems of accounting information that is not qualified in Indonesia raised by some of the following experts: Abdullah (2014) suggested that the mode that most of the misuse of funds and embezzlement of funds as many as 71 cases or 23.05% while 66 cases (21.42%) else is done by creating fictitious reports. Furthermore, Panduparaja (2017) says that is not optimal function analysis of potential tax at the tax directorate, this condition raises a number of issues: first base taxpayer data is inaccurate and lack of external data is required. Affirmed again by Rohadi (2010) which says that there are still many small banks and large banks to manipulate the financial statements (window dressing). Kalsum (2013) also noted that the data the Indonesia Stock Exchange (BEI) until July 31, 2013 showing of 485 companies listed 91 companies that have not submitted interim financial statements ended June 30, 2013.

Seeing the role of accounting information is so high for the organization then the organization becomes dependent on accounting information systems (Susanto, 2013). Accounting information systems as a medium or tool to generate information (Mulyani, 2016). Kenneth and Laudon (2006) argues that the accounting information system of quality produce quality accounting information. This is confirmed by the results of research by 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. Strengthened by the results of a study conducted (Wongsim and Gao, 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) explain 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, system features and turnaround time. DeLone and McLean (2003) argue that the quality of accounting information system is measured with adaptability, availability, reliability, response time and usability.

In fact in Indonesia are still many various phenomena/problems in the accounting information system as well as proposed (Hosein *et al.*, 2011) even though the e-Trading is experiencing rapid development, network quality in this country (Indonesia) have not been able to compensate, resulting in frequent occurrence of loss of data packets and degradation of the network that are not conducive to transactions that require punctuality as securities trading through e-Trading system. Arjoso (2013) says that, based on the review BAKN the Parliament of the CPC examination report first half of 2013 that are still many cases of financial irregularities within the country SOE. Further, stated by Abdullah (2014) that in the first half of 2014 used mode of corruption head area is largely a matter of embezzlement and inflate the mode of funding the most is misuse of funds and embezzlement of funds as many as 71 cases or 23.05%.

Whitten and Bentley (2007) says that yang factors affecting the failure and success of an accounting

information system is a commitment to the organization. The same thing addressed by Simkin *et al.* (2013) that the commitment of the organization is critical to the success of an accounting information system either new or revision. Studies conducted by JN. Jayasinghe showed that commitment to the organization are factors that influence the success of accounting information systems. Likewise, the results of a study conducted by Englund and Bucero (2006) say that the commitment of the organization to contribute to the implementation of accounting information systems. Mulyani (2014) 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 commitment to the organization is still a lot going on in Indonesia, among others, put forward by Suprijadi (2010) suggested that the problem of management commitment at the DJP as indicated by the lack of management support that is optimal for the current KKP is not supported by the secretariat general of his own but still depends on the secretary-general of the ministry of finance. Meanwhile, Heru (2013) suggests the users of information technology including governments, business institutions, banks and other institutions is still low concern for the security of information systems. Abubakar says that the Performance Accountability Report Central and Local Government in 2012 not qualified, this performance is a mirror weak commitment by central and local governments in achieving good governance. So is the expression by Ruslandi (2012) poor quality of financial statements can be overcome if the government is committed and consistent to make improvements.

This research was conducted at the company's State-Owned Enterprises (SOEs). This is done because there are many phenomena that exist in the company's State-Owned Enterprises (SOEs) while property owned by the state was quite large. According to Iskan (2012), the performance of SOEs to be highlighted. Among them with total assets permeates almost Rp. 2,500 trillion, turnover is only Rp. 100 trillion. Dividends paid even less, around Rp. 28 trillion. Meanwhile, there is a suspicion, unproductive state-owned assets that amount would have been great. Former Director of the State Electricity Company estimates amounts to trillions of rupiah.

**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 to conduct research as follows:

- How much influence on the organization's commitment to the quality of accounting information systems?
- How much influence the quality of accounting information system of the quality of accounting information?

### **Literatur review**

**Commitment to the organization:** Of the various opinions that have been in the synthesis of that 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 (Steve and Thomas, 2008; Ivancevich *et al.*, 2012; Don and Slocum Jr., 2011; Luthans, 2011; George and Gareth, 2012; Robbins and Timothy, 2013; Griffin and Gregory, 2014).

To better understand the commitment to the organization, then this study is described on the measurement of commitment to the organization. Based on some definitions and dimensions or characteristics of commitment to the organization, then the dimensions used to measure the commitment of the organization in this study may refer to the dimensions or characteristics proposed by Baldwin *et al.* (2013), Meyer *et al.* (2002), Nancy and Robbins (2008), Jhon (2015) is:

- Affective commitment, namely the extent of emotional attachment and loyalty of employees shown in the organization
- Commitment to continuous, 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, 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

Based on some theoretical concepts put forward by Whitten and Bentley (2007), Simkin *et al.* (2013), Joel (2012), Kenneth and Julie (2011), Stair and Reynolds (2010) is supported by research conducted by Englund and Bucero (2006), Naveen (2009), Olszak and Ziemba (2012), Nurhayati and Mulyani (2015). It can be concluded that the commitment to the organization can affect the quality of accounting information systems.

**Accounting information systems quality:** Accounting information system is a form keintegrasian and harmony of a collection of sub-systems/components/resources both physical and non physical work together to

process/process data transactions into financial information (Susanto, 2013; Mulyani, 2016; Robert, 2008; Kieso *et al.*, 2012; Chang *et al.*, 2014; Ulric and Richard Jr., 2008; Simkin *et al.*, 2013; Wilkinson *et al.*, 2000). While the accounting information system of successful/effective/quality is accounting information system that can produce quality accounting information/accordance with the wishes of the user (Kenneth and Laudon, 2006; Pornpandejwittaya, 2012; Seddon and Kiew, 1996; Boockholdt, 1999).

To measure the quality of accounting information systems in this study may refer to the dimensions or characteristics proposed by Stair and Reynolds (2010), Weygandt *et al.* (2009), Romney and Steinbart (2012), Boockholdt (1999), Urbach and Muller (2012), Alkhalaf *et al.* (2012), Wixom and Todd (2005), Gable *et al.* (2003) is:

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

Quality accounting information is the information generated and has the quality to make the information more valuable to the company and assist in decision making (Baltzan and Phillips, 2014; O'Brien and Marakas, 2011). To measure the quality of accounting information in this study may refer to the dimensions or characteristics proposed by Susanto (2013), Mulyani (2016), Romney and Steinbart (2012), McLeod and Schell (2007), Wilkinson *et al.* (2000), Stair and Reynolds (2010), O'Brien and Marakas (2011), Kenneth and Laudon (2014), Keiso *et al.* (2012), Gable *et al.* (2003), Au *et al.* (2002), DeLone and McLean (2003), Wixom and Todd (2005) are:

- Accurate, namely the extent to which the information provided is free of error and reflect the real situation
- Relevant, the extent of the information provided in accordance with the required and that has predictive value, confirmatory and material

- On time, namely the extent to which the information provided can be available when needed and can help in decision making
- Complete, i.e., the extent to which all of the information provided and complete accounting in accordance with the desired and required

Based on some theoretical concepts put forward by Susanto (2013), Kenneth and Laudon (2012), O'Brien and Marakas (2011), Whitten and Bentley (2007), Mulyani (2016). Further, supported by studies conducted by Salehi *et al.* (2010), Pirie and Smith (2008), Wongsim and Gao (2011), the results showed that the quality of accounting information system that may affect the quality of accounting information.

**Hypothesis:** According to Zikmund *et al.* (2009), hypothesis is a formal statement of an unproven proposition that is empirically testable. In this study, the researchers propose the following hypothesis:

- Commitment to organizational affects the quality of accounting information systems
- The quality of accounting information systems affect the quality of accounting information

**MATERIALS AND METHODS**

The methodology used in this study consisted of research object (commitment to the organization, 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 (verificative research) and is an explanation (explanatory study) or causality (causal study). Operationalization of variables can be used is a commitment to the organization, 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 through face to face, telephone, computer support and in electronic media. Questionnaire, submitted personally, sent via email or electronically, observation, individuals and events with or without videotape or audio recording and data used are primary data. This type of analysis used is descriptive statistical analysis and analysis of verification by means of statistical regression was used with the help of SPSS Software.

**RESULTS AND DISCUSSION**

In this study using the analysis method used is descriptive statistical analysis and analysis of verification by means of statistical regression was used with the help of SPSS Software. Descriptive statistical analysis of the organization's commitment to the value of 4.1 with a relative frequency of 60.9% of respondents answered in rank (4, 5) with a very high category. The quality of accounting information systems have value an average score of 3.9 with a relative frequency of 65.2% of respondents answered in rank (3, 4) with a high category. The quality of accounting information has the value of an average score of 3.9 with a relative frequency of 54.3% of respondents give answers in rank (3, 4) with a high category as shown in Table 1.

From the analysis of verification with a test of the hypothesis that has served previously with the following research model (Fig. 1). Estimate path coefficients and p-value of each relationship is hypothesized to limit the p-value at the level of  $\alpha = 0.05$ , the next can be seen in Table 2.

From Table 2, it can be seen that the path coefficient of Commitment to the Organization (KPO) on the Quality of Accounting Information System (KSA) has a value of 0.648 (on a rounded picture 0.65) at the significant level of 0.000 which is smaller than the criteria of 0.05 thus it can be said that the path is significant/an alias. The path coefficients of the Quality of Accounting Information Systems (KSA) has a value of 0.831 (on a rounded picture 0.83) at the significant level of 0.000 which is

Table 1: Calculation results descriptive statistics research

Konsep	Size statistics		Relative frequency					
	Mean	SD	0, 1	1, 2	2, 3	3, 4	4, 5	5
OC	4.1	0.3	0.0	0.0	0.0	39.1	60.9	0
AISQ	3.9	0.5	0.0	0.0	0.0	65.2	34.8	0
AIQ	3.9	0.5	0.0	0.0	2.2	54.3	43.5	0

Table 2: Regression weights: (group number 1-default model)

Models	Estimate	SE	CR	p-values
KSA<-KPO	0.648	0.174	3.726	***
KIA<-KSA	0.831	0.085	9.788	***

Results of data processing

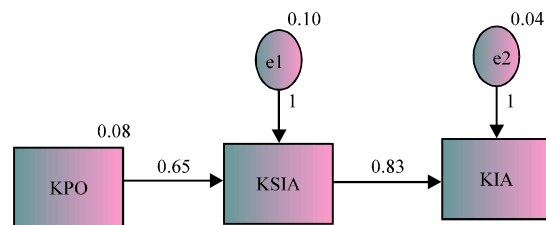


Fig. 1: Model of research results

smaller than the criteria of 0.05 thus it can be said that the path is significant/influential. Thus, statistically can be concluded that the commitment to the organization having an effect on the quality of accounting information systems, the next quality of accounting information systems affect the quality of accounting information.

### CONCLUSION

The conclusion of this study will answer the simple phenomena that exist in this case is one of the characteristics of scientific research that is parsimony. From the results of this study concluded that the commitment to the organization affects the quality of accounting information systems. Not yet fully the quality of accounting information system for commitment of the people involved and relevant in the organization (affective commitment, continuance commitment and normative commitment) to operationalize the application of accounting information system has not been implemented optimally. The quality of accounting information systems affect the quality of accounting information. Not yet fully the quality of accounting information due to operationalize the application of accounting information system has not been implemented optimally.

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