

## The Quality of Accounting Information System and its Impact on the Quality of Accounting Information: User Ability and Top Management Support

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**Abstract:** The purpose of this study was to determine the influence of user ability, top management support and user involvement to the quality of the accounting information system and its implications on the quality of accounting information. The unit of analysis in this study is the head accounting staff of 55 colleges in Bandung, Indonesia. The results showed that the user ability, top management support, user involvement have a significant effect on the quality of accounting information systems. Furthermore, it was found that the quality of accounting information system has implications for the quality of accounting information, thereby, improve the quality of decision-making.

**Key words:** User ability, top management support, quality of accounting information system, involvement, quality of accounting information, influence

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### INTRODUCTION

Information systems are the tools used by management to conduct analysis in decision-making related to corporate transactions (McLeod and Schell, 2007). As according to Ghazali (2009) states that accounting information system is a structure that integrates (integrated) in an entity which consists of a collection of human resources and equipment, used to transform data into information useful for users in making decisions. Furthermore, according to Romney and Steinbart (2006), accounting information system is a system that collects, records, stores and processes data to produce information used in decision making. Quality information systems are not only able to integrate each component (McLeod and Schell, 2007) but information systems also require harmony between components and other resources whereby humans are the most important part of this integration (Azhar, 2010). Markus in order to produce quality information then the integration between components in information systems is very important and human as user of information system is the main factor that can integrate hardware component, software, databases and telecommunication network. Thus, an integrated accounting information system between components and sub-systems can provide excellence (McLeod and Schell, 2007). As according to Susanto (2008) in addition to this accounting information system is also in use to achieve the expected goals of an organization.

Information in a simple interpreted as the result of data processing (Azhar, 2013), i.e., data that has been modified into a more meaningful context and useful for a particular end user, so the information should be seen as data that has been processed are placed in a proper context so as to give the value to the end user (O'Brien and Marakas, 2010). Information will be elements of strength for an organization (Azhar, 2013). Information will ensure the survival of an organization. Information will encourage companies to avoid the risk (Azhar, 2010). Information system can be defined as a set of formal procedures in which the data is collected, processed into information and distributed to the users (Hall, 2011). Susnato (2008) explains that the information system is a collection of sub-systems both physical and non-physical are interconnected with each other and work together in harmony to achieve the goal of process data into useful information. However, in spite of influential of accounting information system financial fraud which had led to poor performance has continued to be on increase. Poor performance due to poor information systems (Susnato, 2008).

According to DeLon and McLean (1992), the quality of information systems can be identified with the quality of hardware and software and the usefulness of the information system while according to DeLon and McLean (1992) states that the quality of information systems can be seen from the reliability of the system, feature quality, system sophistication and faster response time. The success of an information system is not only

determined by how the system can produce well informed, relevant and reliable, still also determined by compliance with the work environment which means that the information needed by the users of information systems (Azhar, 2010). Although, technically an information system is perfect but it can not be said to be successful if the users of the system can not use it. Choe states that user ability and top management support is an important factor that must be met in the success of information systems. Rosemary cafasaro in O'Brien and Marakas (2010) state that there are several reasons that lead to the success or failure of an organization/company in implementing information systems. Factors that affect the successful implementation of information systems including the support of executive management, user capabilities, user involvement, use of company needs a clear, careful planning and a real company's expectations (Azhar, 2013). Quality of accounting information systems that will produce quality accounting information (Susnato, 2008). The success of an accounting information system one of which can be seen from the dimensions of information quality (DeLone and McLean, 1992).

In the development of information systems, organizations need to proactively engage its human resources with strategic decisions. In other words, required the active participation of the user or the employee, so that, the developed system can run effectively. Some results of the research found that active participation in the development of the system has a positive relationship with the success of the system. Formal user involvement, either directly or individually will be more easily accomplished in an organization that is designed with a flat structure (relatively decentralized) but the reverse is not the case with too hierarchical organizational structure (Jones and Rama, 2003). Gibson (2009) said that user participation will encourage the achievement of individual effectiveness will further encourage the effectiveness of the group and in turn will lead to organizational effectiveness. In view of the above, this study aims the role of user ability and top management support on quality of accounting information system and its impact in quality accounting information. Former Finance Minister Sri Mulyani Indrawati in 2009 stated that, the existing data in the Indonesian bank is not accurate and the quality of the data is low, so that, it leads to errors in the decision making that the case of century bank has a systemic impact. Furthermore, Deputy Governor of Bank Indonesia Budi Rohadi stated that, there are still small banks and big banks that do the manipulation of financial statements (windows dressing). Muliaman Hadad mentions the existence of cyber crime that befell some big banks such as cases of burglary

financial transactions at banks BCA and in BNI. Chairman of National Commercial Banks Association Sigit Pramono argued that in the case of bank century the bank is not accurate in reporting the actual condition of the company. Agus Martowardojo states that, the information system in the Ministry of Finance has not been integrated and the information generated by the system is not comprehensive. Darmin Nasution stating that the integration of data between Bank Indonesia and various departments and institutions has not been good, marked by the management of data of Bank Indonesia with the banking not yet, integrated.

**Theoretical framework:** Users are proficient and understand the system will affect the resulting performance of the system. Ives stated that the ability of information systems engineering personnel as the average level of education or experience of the user. Choe also add to that the ability of information systems engineering personnel is a major influence on the recruitment of employees and the design of accounting information systems. Understanding knowledge users (user knowledge) based on user-centered technology is human factors engineering to illuminate the ideological presuppositions technology built into the design and history of philosophy and sociology to explain technological determinism, possibly the greatest impediment to user-centered technology development. Romney and Steinbart (2006), the success of an information system often depends on the ability to overcome obstacles (constraints) organization. In view of the above can be conclude that user ability is abilities and talents a person to perform a variety of tasks.

The results expressed personal information system engineering capabilities, top management support and formalization of information systems development significantly positively associated only with user satisfaction and user involvement to variables in developing an information system is positively related to the use of the system. Empirically, Choe have done research, research results stating that there was a significant positive correlation between the performance of accounting information systems with factors-factors that influence the capability of information systems personnel. The higher the ability of accounting information systems engineering personnel will improve the performance of accounting information systems due to the positive relationship between the ability of a personal technique with the performance of accounting information system accounting information system. The strategic decisions cover various areas of operations of a company, they understand the broad implications of such

decisions and the authority to authorize the allocation of the necessary resources. The most decisive step success system planning is the first step in getting the full support of top management/supervisor.

O'Brien and Marakas (2010) states that information systems can help managers by providing the information necessary to carry out any managerial functions. The success of an accounting information system one of which can be seen from the dimensions of information quality (DeLone and McLean, 1992). The quality of information systems by DeLone and McLean (1992), quality system means focusing on the performance of the information system consisting of hardware, software, policies and procedures that can provide the information needed by the users consisting of the ease of use (ease to use), ease of access (flexibility), the reliability of the system (reliability). So from the above explanation can be concluded that the quality of an information system quality characteristics of an information system so as to produce an accurate and efficient information. Indicator of the quality of information systems, according to DeLone and McLean (1992), among others; flexibility; flexibility a information system showed that the applied information systems have qualitatively good. Flexibility is the ability of information systems to make changes in relation to the user needs; ease of users; an information system can be said to be qualified if the system is designed to meet user's satisfaction through ease of use of the information system. Reliability systems; quality information system is an information system that can be relied upon. If the system is reliable, it is feasible to use information systems.

Reliability of information systems in this context is the resilience of information systems from damage or faults. Concept related to the above theory influence the quality of accounting information system accounting information quality empirically show the results as follows, study by Salehi about the success of information systems in economic emergence in Iran, the results showed that the accounting information system can correct the truth of the financial statements and financial reporting. Studies conducted by Sajadi on the effectiveness of accounting information systems research also showed that the results of the implementation of the company's accounting information system, can lead to improvements in the quality of financial reporting and accelerate transaction processing companies. Study conducted by Bonson and Pilar on the improvement of the integrity of accounting information systems through new technology showed results consistent with the two previous researchers that the accounting information system can be considered as a support base for satisfying requests for information during the decision making process.

## **MATERIALS AND METHODS**

To complete the proof of the influence of the quality of accounting information systems on the quality of accounting information and Xu in his case study in Australia, related to the key issues of accounting information quality management concluded that the issues related to the accounting information system is seen as the most critical issue the high information quality. DeLone and McLean (1992) stated that, the dependent variable in these studies accounting information system success has been an elusive one to define. This taxonomy posits six major dimensiona or categories of accounting information systems success, system quality information quality, use, user satisfaction individual impact and organizational impact. Information quality dimensions have a positive relationship with accounting information systems adoption processes. Furthermore information quality dimensions play a vital role in the process of accounting information systems adoption. Based of the opinion can be concluded that the ability of users and top management support has significant influence in the process of generating quality accounting information systems as well as can be concluded that quality of accounting information systems have an important role in generating quality information.

## **RESULTS AND DISCUSSION**

Based on the test results it can be concluded that the user ability, top management support, user involvement and quality of accounting information systems together affect the quality of information on colleges in Bandung. Through the influence of the sum of two independent variables partially obtained total influence of user ability, top management support, user involvement and quality of accounting information systems together affect the quality of information on colleges in Bandung =  $13.51 + 21.87 + 8.51 + 31.80\% = 75.69\%$ , meaning 75.69% change in the quality of information on colleges in Bandung caused or explained by user ability, top management support and quality of accounting information systems while the remaining 32.82% is the influence of other factors beyond the three variables.

## **CONCLUSION**

User ability and top management support effects the quality of accounting information systems and the quality of accounting information both partially and simultaneously. The results of the empirical evidence from this study can be used to solve problems that occurs on the quality of accounting information systems and the quality if accounting information as an accounting

information system output. The quality of accounting information systems can be improved through increased user ability and top management support. Thus, it can be said user ability and top management support has effective influence on the quality of accounting information systems and the impact on the quality of accounting information produced by companies with improving the quality of the financial reporting system assist managers in making decisions. Quality accounting information system can assist management in carrying out the functions and responsibilities of planning, directing, monitoring and decision-making to achieve corporate goals and reduce financial fraud. So, this will definitely help to reduce the company's collapse and impoverishment of investors thus affecting the growth of the company and the achievement of overall corporate objectives.

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