

Quality Accounting Information Systems with 3 Important Factors in BUMN Bandung Indonesia

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Abstract—Accounting Information Quality is characteristic with quality that is accurate, relevant, timeline and complete which need by user for valuable decision making in organization. Business Strategy competitive, Role of Map Business process and Departemenlisasi Organizational Structure company vital importance effective will improve the Accounting Information System Quality BUMN in Bandung. Accounting Information Quality at company on BUMN Bandung still categorize enough, caused the Information System in accounting which not yet quality. This study uses descriptive methods and types of research verification. The type of data which is the primary using primary data uses an interval scale for measurement. Validity and reliability tests were carried out on the collected questionnaires, then ordinal-scale data in interval then using Interval measurement. Data analysis was performed using SPSS 22. This Study aims to examine Accounting Information System Quality to Accounting Information Quality.

Keywords—quality accounting information systems; business strategy competitive; map business process; departemenlisasi organizational structure company

I. INTRODUCTION

Information system that meets the criteria that meet needs can be more dynamic in keeping up with technological developments, so that company remains relevant. Globalization change from economics base on industry to economics on information have claimed corporate world management to be able to operate more effective, efficient and in control by placing forward excellence compete global and also local level goodness through of the quality of human being, yielded service and goods and also information technology [1].

The background of the research is the fenomena known in 36 BUMN in Bandung, I mean the quality of Accounting Information System is not yet integrated, is not flexible, is inaccessible and irrelevant. One of the information systems needed by organizations or companies is the accounting information system [2]. That "Accounting Information Systems is a system that processes data and transactions to produce useful information for planning, controlling, and operating a business".

Information system is an integrated part of a company. Every company depends on information systems to compete. The information system presents information needed by users both management and outsiders who need the information.

Based on a business perspective, information systems are important instruments for creating value in organizations. In every form of organization there is an accounting that "Companies need an accounting information system that is useful and in accordance with the interests of the company, through a quality information system process or management that is generally flexible, efficient, easily accessible, and timely to assist the decision making process" [3]. Meanwhile, there are five dimensions that can be used to measure the quality of accounting information systems, namely integration, flexible, easily accessible, formal, and timely [4]. Meanwhile, "Accounting information systems are a collection of resources designed to transform financial data into information [5]. Some manufacturing companies slowly want to implement a quality and computerized accounting information system to develop their business. Accounting information systems in a company is an information technology-based system that provides accounting information systems such as credit sales accounting information systems and goods inventory accounting information systems obtained from routine transactions in the Company [6]. Development and application of technology, information systems can support companies to improve the quality of their performance systems [2].

The fundamental role of accounting information systems in organizations as accounting data processing and processing to produce quality accounting information to support the company's internal activities carried out by managers and employees as well as company activities with outsiders such as consumers, government suppliers and other [1]. Business strategies are used by management within the organization to provide added value in order to produce a competitive advantage for the organization. Global competition and change with flexibility, adaptability and innovative power become the needs of management because of the pressure of change from increasing globalization and international trade, rapid technological changes, changes in cultural values, diversity of labor, use of outsourcing, use of social networks, use virtual interactions are increasing, and there is a new form of concern from the working community in addition to pursuing profit only, for example with regard of ethics, social responsibility, environmental concerns, and sustainable development.

The function of the accounting information system is to provide important information to reduce uncertainty, support decision making, and encourage better planning, scheduling,

and control of work activities. So that the business strategy is an important factor in the implementation of an effective accounting information system.

An accounting information system is a tool used by management in an organization to provide added value in order to produce a competitive advantage for the organization [7]. The function of the accounting information system is to provide important information to help managers control activities and reduce uncertainties.

Process Business and strategy business is an important factor in the implementation of an effective accounting information system. Information systems Implementation within an organization perfects changes that require a strategic development and the ability to overcome change. The organization's management is focused on business strategies that facilitate change [3]. Accounting information system is a tool used by management in order to generate a competitive advantage organization. Accounting information is used in the competition of a company [7]. So that Business Process and Business Strategy tools in Odecision making [1].

The phenomena that occur from various aspects are described as follows: The existing system needs to be improved. He cited one of the ministries from year to year as a 'subscription' to the KPK and probably came from a bad system. The point is how we can repair a damaged system. When captured the system is still the same, without "The improvement of the system, by cooperating with other BPKs, can be done to improve the system, based on the description of the above problems [8].

In many companies in Bandung, the quality of accounting information system is not very good because the components required for a good quality are not met. The research problems are:

- How big is the influence of map business process on the quality of accounting information system?
- How big is the influence of departemenlisasi organizational structure on the quality of accounting information system?
- How big is the influence of business strategy competitive on the quality of accounting information system?

II. LITERATURE REVIEW

Business Strategy competitive is a strategy used in certain industries or market segments that reflect the competitive company [9]. Strategy comes from Greek which means business strategy in the army. understand business in decision making: (1) *the production of goods and services*; (2) *industry in which the company competes*; (3) *competitors, suppliers and customers of the company*; (4) *long-term goals of the company* [10]. *The purpose of business is a business strategy that strategy is the way you want to continue. The business strategy is how each business unit within the company's portfolio organizations will operate in the market arena* [10].

The business strategy is enabling organizations to effectively counter the new entrants in the industry and attract customers in an amount sufficient to produce the required monetary value [11].

Success in business increasingly relies on competitive products and services on the world market, not just the local market, the global market becomes a reality. So the strategy is important in a company. Strategy is a means together with long term goals to be achieved. Business strategies competitive include geographic expansion, acquisition diversification, product development, market concentration, knowledge, divestment, liquidation and joint ventures.

The business unit strategy deals with how to create and maintain competitive advantage in each industry that has been chosen by a company to participate [12]. This depends on two interrelated aspects including:

- Mission, which is the overall goal of the company
- Competitive advantage, which is how business units should compete.

Provide an understanding of Map business processes as a series of tasks involving the data, organizational units and logical time sequence [5]. Important issue the influence of Implementation Intern Control, Information Systems technology, Individual Culture to quality internal audit [13], in accounting information systems will be top business strategy competitive [14], a map business process is a set of procedures and policies designed to create value for some organizational stakeholders business processes are procedures and policies that are used in the organization to create value for stakeholders such as customers, stockholders, suppliers and others.

Organization Structure refers to the way managers design their firms to achieve their organization's mission and goals [15].

The information is an important factor which influences the decision making. This information can be financial or non-financial. Accounting information System is a process of recording, classification, summarizing financial data Accounting Information system is a tool used by management in organizations to provide added value in order to generate a competitive advantage for the organization [3].

The quality of accounting information system means an integration of several components like: hardware, software, brain ware, telecommunication network and database, quality of work and users' satisfaction. The dimensions of quality are : accessible, reliable, complete, timely, under stable and verifiable. Quality of accounting information system has implications for the quality of accounting information. With dimension: transaction system, integration, flexibility and accessibility [9,16].

Based on the theories used in this research the framework was designed. From this framework can be seen that the three main factors which influence the quality of Accounting Information System are Business strategy competitive,

Departemenlisasi Organizational structure, and Map Business process.

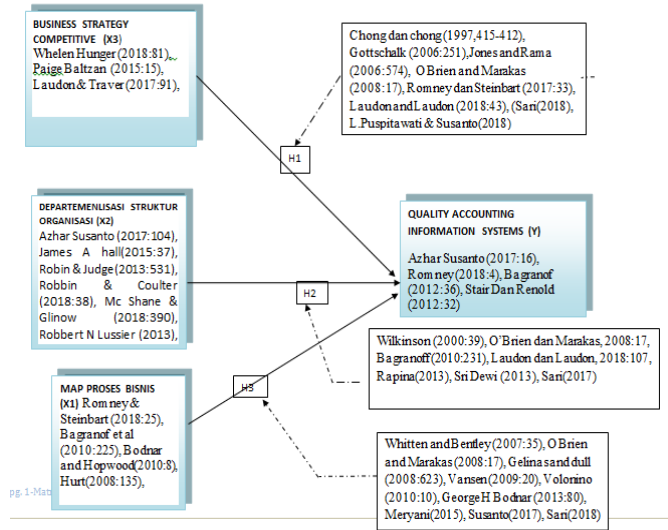


Fig. 1. Conceptual frame work.

III. METHOD

Research methods are a way to get solutions to various research problems. Methods are needed the research objectives can be achieved in accordance with the plans that have been set. To get good results, the right research method must be used.

The research method is basically a scientific way to get data with specific purposes and uses. The scientific method means that the research activities are based on scientific characteristics namely rational, empirical, and systematic [17]. Rational means the research activities are carried out in ways that make sense, so that they are affordable by human reasoning. Empirical means the ways that are done photographer by the human senses, other people can access and know the ways that are spoken. Systematic means the process in that research uses logical steps.

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Descriptive research is research conducted to determine the values of independent variables, either one variable or more than making comparisons, or comparing with other variables. [17].

Descriptive research is research that aims to explain information system variables. The characteristics of verification research on the essence want from the data done [17].

This study includes core variables, namely independent and variable variables. Different from the independent variable,

- Independent variables are variables that affect positive and negative variables.
- Dependent variables often called output variables, criteria, consequently in Indonesian are often called variables. Variables are different variables caused by independent variables.

IV. RESULT AND TESTING

Researchers will conduct normalization and statistical processing tests using SPSS 22 tools, here are the results of normality tests using the Kolmogorov test.

TABLE I. NORMALITY TEST RESULTS DATA

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized
N		36
Normal Parameters ^{a,b}	Mean	127.4072
	Std. deviation	26.24992
Most Extreme Differences	absolute	.115
	positive	.115
	negative	-.088
Kolmogorov-Smirnov Z		.693
Asymp. Sig. (-tailed)		.723

^a Test distributeion is normal

^b Calculated from data

Source: Data processed by 2018 authors

Based on the results of calculations using the SPSS version 22 program in the Kolmogorov Smirnov table above, it can be concluded that a significance value of 0.723 is obtained which means that the significance value is greater than 0.05 as a condition of normal distribution data.

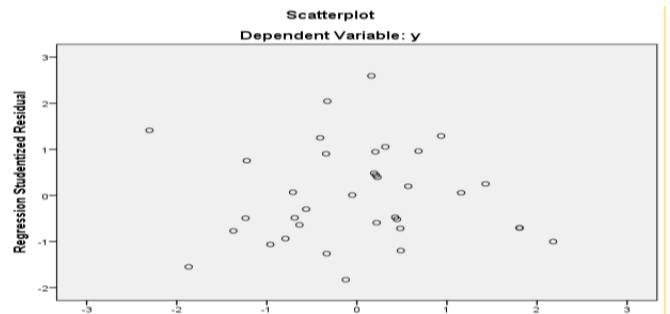


Fig. 2. Multicolinearity test.

Multicolinearity test that used SPSS shows that is not a strong correlation between variables business strategy, business process and organizational structure.

Heteroscedasticity test was done with chart method or scatterplot diagram and the result shows that there is not heteroscedasticity, while auto-correction test was done with Run Test.

So it can be concluded that the data is normally distributed and meets the test requirements for normality assumptions.

TABLE II. QUALITY ACCOUNTING INFORMATION SYSTEMS

Variable Manifest	Loading Factor (λ)	λ^2	e	Measurement Model	T _{Count}	P value	
Transaction Processing Systems	Y.1	0,921	0,848	0,152	$Y_1 = 0,921 Y + 0,152$	40,521	0,000
Integration	Y.2	0,859	0,738	0,262	$Y_2 = 0,859 Y + 0,262$	12,740	0,000
Flexibility	Y.3	0,852	0,726	0,274	$Y_3 = 0,852 Y + 0,274$	19,271	0,000
Accessibility	Y.4	0,852	0,726	0,274	$Y_4 = 0,852 Y + 0,274$	12,812	0,000

Operational daily activity in transaction processing systems make influence in quality accounting systems. Multicollinearity is a situation where several or all of the independent variables are strongly correlated. The greater the correlation between independent variables, the greater the error rate of the regression coefficient which results in higher standard errors. The method used to detect the presence or absence is by using Variance Inflation Factors (VIF) or can also be seen from the tolerance value.

In Information accounting timeline and complete is big influence in BUMN Bandung.

TABLE III. AVERAGE VARIANCE EXTRACTED (AVE)

Variable laten	AVE
Business Strategy Competitive (X1)	0.5465
Map Business Process (X2)	0.7899
Departemenlisasi Organizational Structure (X3)	0.7596
Quality Accounting Information Systems (Y)	0.6336

Business Process map in BUMN make 78% big factor information system in accounting improvement. Business Startegy competitive Little Factor 54% And Quality Accounting Information 63% in Private Governance BUMN In Bandung.

V. CONCLUSION

Based on the phenomenon, problem formulation, hypothesis and research results, the conclusions of the study are as follows:

- Map Business process has a positive influence on Quality Accounting Information Systems 78%
- Depertemenlisasi Organizational structure has a positive but low influence on Quality Accounting Information Systems 74%

- Business strategy Competitive has a positive influence on Quality Accounting Information System 54%
- The conclusion is that map business process has the biggest influence on Quality Accounting Information Systems.

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